



This is a digital copy of a book that was preserved for generations on library shelves before it was carefully scanned by Google as part of a project to make the world's books discoverable online.

It has survived long enough for the copyright to expire and the book to enter the public domain. A public domain book is one that was never subject to copyright or whose legal copyright term has expired. Whether a book is in the public domain may vary country to country. Public domain books are our gateways to the past, representing a wealth of history, culture and knowledge that's often difficult to discover.

Marks, notations and other marginalia present in the original volume will appear in this file - a reminder of this book's long journey from the publisher to a library and finally to you.

Usage guidelines

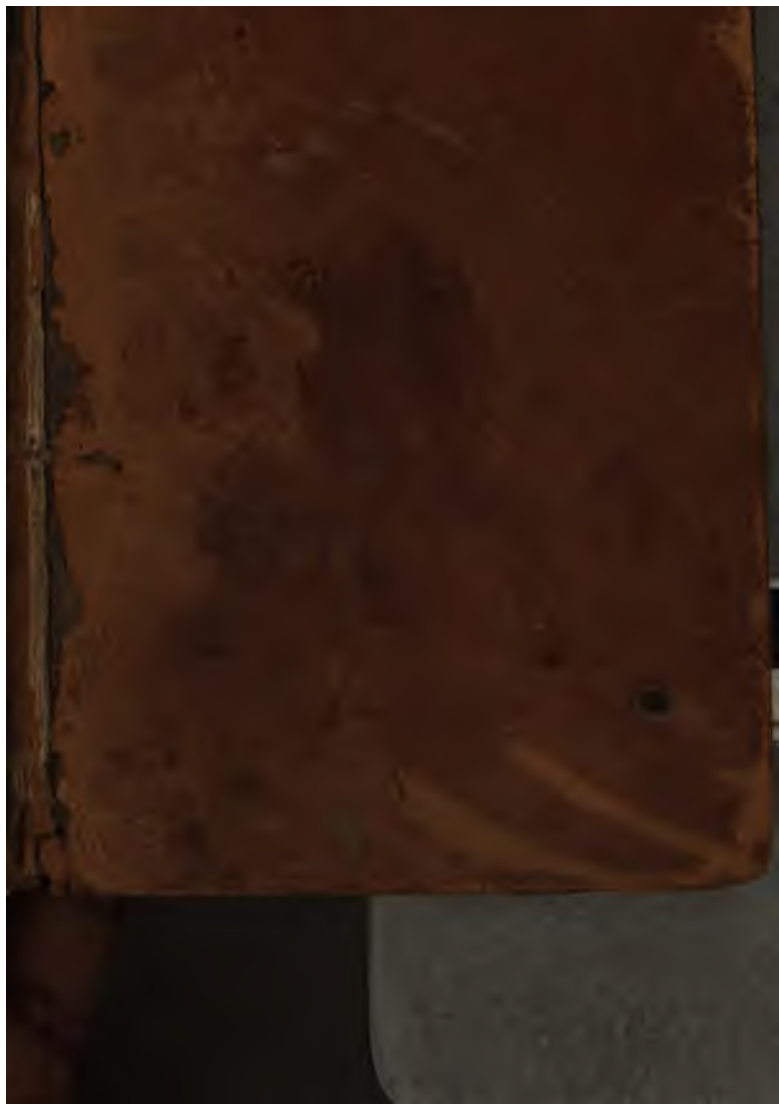
Google is proud to partner with libraries to digitize public domain materials and make them widely accessible. Public domain books belong to the public and we are merely their custodians. Nevertheless, this work is expensive, so in order to keep providing this resource, we have taken steps to prevent abuse by commercial parties, including placing technical restrictions on automated querying.

We also ask that you:

- + *Make non-commercial use of the files* We designed Google Book Search for use by individuals, and we request that you use these files for personal, non-commercial purposes.
- + *Refrain from automated querying* Do not send automated queries of any sort to Google's system: If you are conducting research on machine translation, optical character recognition or other areas where access to a large amount of text is helpful, please contact us. We encourage the use of public domain materials for these purposes and may be able to help.
- + *Maintain attribution* The Google "watermark" you see on each file is essential for informing people about this project and helping them find additional materials through Google Book Search. Please do not remove it.
- + *Keep it legal* Whatever your use, remember that you are responsible for ensuring that what you are doing is legal. Do not assume that just because we believe a book is in the public domain for users in the United States, that the work is also in the public domain for users in other countries. Whether a book is still in copyright varies from country to country, and we can't offer guidance on whether any specific use of any specific book is allowed. Please do not assume that a book's appearance in Google Book Search means it can be used in any manner anywhere in the world. Copyright infringement liability can be quite severe.

About Google Book Search

Google's mission is to organize the world's information and to make it universally accessible and useful. Google Book Search helps readers discover the world's books while helping authors and publishers reach new audiences. You can search through the full text of this book on the web at <http://books.google.com/>



Bot. from [unclear]
Gmelin

23183 f 20

231



16





A
TREATISE
ON
MILITARY FINANCE.

1.

.

1

A
T R E A T I S E
O N
Military Finance;

CONTAINING

- | | |
|---|--|
| I. The Pay, Subsistence,
Deductions and Arrears
of the Forces on the
British and Irish Estab-
lishments ; | III. An Enquiry into the
Method of Clothing and
Recruiting the Army ; |
| II. The Allowances in
Camp, Garrison and
Quarters, &c. &c. | IV. An Extract from the
Report of the Commis-
sioners of Public Ac-
counts, relating to the
Office of the Pay-master
general. |

WITH

AN APPENDIX,

Comprising the Regulations for the Home Encampment;
New daily Rate of Consolidated Allowance;

Establishment of the Volunteer Companies, and Corps
of Yeomanry Cavalry, &c.

A new Edition, corrected up to the present Time.

LONDON:

PRINTED FOR T. EGERTON, AT THE MILITARY
LIBRARY, NEAR WHITEHALL.

Where may be had all Military Publications.

1796.



ADVERTISEMENT.

THIS work was first published in 1782, and several additions were made to it, in consequence of the pay-office act passed in 1783, and the new militia act in 1786. But since the 1st of January 1788, very considerable alterations having been made in the pay and allowances of the army: a new edition was rendered absolutely necessary.

As the editor has procured every information from the different offices, he flatters himself, that the present edition (which is almost an entire new work) will be found still more useful to agents, pay-masters, and army officers of every rank, than those which preceded it.

LONDON,
August 1796.



CONTENTS.

PART I.

	PAGE
<i>PRESENT state of the British army</i>	1
<i>Of the pay of the forces</i> - - -	6
<i>Allowances to captains of infantry</i> -	9
<i>Allowances to pay-master, surgeon, and for riding house in cavalry regiments</i> -	ib.
<i>Allowances to pay-master and surgeon in infantry regiments</i> - - -	10
<i>Abstract from the act of parliament for regulating the office of the pay-master-general</i>	14
<i>Of mustering the army</i> - - -	23
<i>Of the method of keeping regimental accounts</i>	25
<i>Tables of the full-pay, subsistence, and arrears of the different ranks of officers, together with the full-pay and subsistence of the non-commissioned officers and privates</i>	28
<i>Tables of the half-pay of horse, dragoons and foot</i>	34
<i>Computation of arrears for the regiments of foot</i>	35
<i>Computation of arrears for the cavalry</i>	38
<i>Method of computing nett arrears</i> -	41
	PART

P A R T II.

	PAGE
<i>OF the purchase and sale of commissions</i>	43
<i>Prices of commissions, as fixed in 1765</i> -	48
<i>Prices of commissions, as fixed in 1783</i> -	50
<i>Fees paid on officers commissions</i> - -	52
<i>Of the commissions in the militia</i> - -	53
<i>Abstract from the act of parliament for regulating the militia</i> - -	<i>ib.</i>
<i>Qualifications for the different ranks</i> -	54
<i>Quotas that each county furnishes</i> - -	57
<i>Of the allowances in barracks, quarters and camp, to the cavalry and infantry</i> -	59
<i>Of the allowances in barracks</i> - -	<i>ib.</i>
<i>Allowances in quarters to commissioned officers</i>	66
<i>Allowances in quarters to non-commissioned officers and privates</i> - - -	69
<i>Distribution of a private dragoon's pay</i> -	74
<i>Distribution of a private soldier's pay in the infantry, with the different allowances for bread money, necessaries, escort of deserters, &c.</i> - - -	76
<i>Of the allowances to officers in camp</i> -	85
<i>Table of the bát, baggage, and forage money in 1793</i> - - -	85
<i>Table of ditto 1794</i> - - -	86
<i>Allow-</i>	

	PAGE
<i>Allowance to officers and soldiers on working parties</i>	88
<i>Allowance to officers sent home from foreign stations on the recruiting service</i>	90
<i>Of contingent allowances to regiments of cavalry and infantry, for postage, stationary, fire and candles for guards, carriage of ammunition, and stores</i>	91
<i>Of the provision for disabled officers and soldiers</i>	93
<i>Allowance to discharged men</i>	96
<i>Table of the pensions to commissioned officers widows</i>	ib.

P A R T III.

<i>Extract from the report of a committee appointed to enquire into the state of the army, in 1746</i>	98
<i>Of the additional expences in the establishment of the army</i>	ib.
<i>Of the method of clothing the army</i>	101
<i>Estimate of clothing for a regiment of horse</i>	106
<i>Estimate of ditto for a regiment of foot</i>	109
<i>Of Agents</i>	115
<i>Commissaries of musters</i>	ib.
<i>Widow's pensions</i>	117
<i>Of the stock purse or non-effective fund</i>	118
<i>Extract from the report of the commissioners of public accounts, relative to pay-master-general, in 1781</i>	127
APPEN-	

APPENDIX.

	PAGE
<i>REGULATIONS to be observed in the supply- ing of the troops in the home encampment of the year 1796</i>	145
<i>Proportions of bread allowed for the troops</i>	<i>ib.</i>
<i>Wood</i>	146
<i>Straw</i>	147
<i>Forage</i>	148
<i>Rations of provision for the troops on foreign ser- vice</i>	153
<i>New daily rate of consolidated allowance esta- blished Sept. 1795</i>	156
<i>Indemnification for loss of baggage and camp equipage</i>	162
<i>Indemnification allowed to officers on actual ser- vice, for horses killed or taken by the enemy, or shot for the glanders</i>	164
<i>Uniformity in articles of dress to be observed by all officers belonging to the infantry of the line</i>	165
<i>Of volunteer companies and corps of yeomanry cavalry</i>	166

A
TREATISE
ON
MILITARY FINANCE.

PART I.

Present State of the British Forces.

BEFORE we proceed to the subject of this Treatise, it may not be thought either incurious or unuseful, to take a short view of the original establishment and gradual increase of the British forces.

The first traces of a standing army, regularly paid and provided, are to be found in Ireland; where from the internal commotions and frequent rebellions of the natives, it became requisite to establish a military force. This force varied, according to the exigencies of the times, and seldom exceeded 80 horse, and 200 or 300 archers.

The first regular establishment of a military force in England was in the reign of Henry VII.
when

when the yeomen of the guard were instituted as an immediate defence to the king's person : a purpose for which they are but little calculated at present.

In the reign of Henry VIII. anno 1535, the standing forces in Ireland, in time of peace, consisted of 380 horse, including mounted archers, and 160 foot. In Queen Mary's time they were increased to 1200.

In the reign of Queen Elizabeth the peace establishment in Ireland was from 1500 to 2000 men, and continued the same till the reign of Charles I. when Lord Strafford raised a considerable army there. At the same time Charles collected a large army in England, on the pretence of a French war; which was soon after disbanded. In this reign the royal regiment of horse guards was raised at Oxford.

The oldest regiment of infantry in the British service was raised in 1633.* In 1674, the forces amounted to 1000 horse, and 3920 foot; con-

* The oldest regiment of infantry is the First, or Royal Scots. It was not raised in England, but brought from Scotland, and put on British pay. When it was first raised is entirely unknown. It is supposed to be the oldest regiment in Europe.

sisting of three troops of horse-guards, one regiment of horse, and four regiments of infantry; of which the first regiment had 24 companies, being composed, as it is at present, of two battalions.

Anno 1684, the army amounted to above 8000 men: that on the Irish establishment being at the same time increased to 7000. William III. being constantly engaged in foreign or domestic wars, augmented the army to above three times that number. At the same time, Lewis XIV. brought such vast bodies of men into the field, as obliged all the other European powers to increase their establishment in proportion.

The continental wars, in which we have been almost incessantly engaged since the revolution, together with the prodigious number of our acquisitions and establishments abroad, have made it necessary for us to keep up a considerable army, even in times of the most profound peace; to which the new method of funding has contributed not a little, by throwing the expence of our military and naval equipments from our own shoulders upon those of posterity.

In 1746, the troops on the British establishment consisted of four troops of horse-guards, two

troops of grenadier-guards, one royal regiment of horse-guards, four regiments of horse, ten of dragoons, three regiments of foot-guards, and thirty regiments of foot. The Irish establishment was then at 12000, consisting of horse, foot and dragoons. At present Ireland maintains 15000.

In the course of the war of 1756, Great Britain had above 150,000 men in pay. At the conclusion of the war, the forces were reduced to about 40,000; consisting of 2 troops of horse-guards, 2 of grenadier guards, 1 royal regiment of horse-guards, 4 regiments of horse, 19 of dragoons, 3 regiments of foot-guards, 75 regiments of foot. and 8 independent companies of invalids: the whole upon a very low peace establishment.

During the war with America and the powers allied against us, we had near 200,000, exclusive of the navy, comprehending the militia, provincial and fencible corps in Great Britain, and the foreign troops and provincial corps abroad.

At the conclusion of the late war (1783) the army on the British and Irish establishments was as follows:

Two troops of horse-guards, 2 troops of grenadier guards, 1 royal regiment of horse-guards,
4 regi-

4 regiments of horse, 3 regiments of dragoon-guards, 19 regiments of heavy and light dragoons; 3 regiments of foot-guards, consisting of 7 battalions; 73 regiments of infantry, consisting of 75 battalions; 1 royal regiment of artillery, consisting of four battalions; and 46 independent companies of invalids. The infantry regiments were reduced from 12 to 8 companies, each consisting of 2 serjeants, two drummers, and 51 rank and file.

In 1787, on the prospect of a war with France, 2 battalions were added to the 60th regiment; the 41st, which was an invalid regiment, was made a duty one, and the men formed into invalid companies; 5 Highland regiments were raised and sent to the East-Indies; so that at the conclusion of the year, there were 81 battalions of infantry, 9 of which were in the East-Indies, consisting of 1000 men each.

In 1788, the 2 troops of horse-guards, and the 2 of grenadier-guards were reduced, and 2 regiments of life-guards formed in their room.

The royal artillery have likewise been much enlarged by the Duke of Richmond, and an invalid battalion formed.

The corps of engineers, now called the royal

regiment of engineers, was new modelled, and several companies of artificers attached to it.

The 4 regiments of horse in Ireland were made dragoon-guards.

Of the Pay of the Forces.

WHILST the number of troops has been gradually increasing since the first establishment of a standing army, in proportion to our foreign acquisitions, the pay has not been increased in proportion to the depreciation of currency, the weight of taxes, and the additional expence of all the necessaries of life. The present rate of pay was settled in the reign of William III. when the first Act of Parliament was made for regulating the army; and though sufficiently liberal at that period, for all ranks of officers, as well as for the private soldier, yet it must be allowed to be at present totally inadequate to the purpose of maintaining the subaltern officers according to their rank in society, and almost to that of supporting the inferior orders: inasmuch, that it is a matter of wonder with many persons, how a foot soldier can subsist at all on his miserable pittance.

It

It is indeed frequently observed, that the British troops are better paid than any others in Europe; which may be true, as far as it relates to the gross sums, which they severally receive, but not when balanced with the difference of the means of living in the different countries. In Germany, for instance, the foot soldier's subsistence is but half of what it is in England, and in France not quite so much; yet the great advantages allowed the military under these despotic governments, and the comparative cheapness of all the necessaries, and some of the luxuries of life, render a German or French soldier's pay far more ample than that of an English soldier in his native country.

The pay of some corps in the British service, it must be confessed, are very sufficient, as that of the horse and foot guards; the pay of the officers of dragoons approaches nearer to that standard than that of the infantry, where the pay of some ranks will appear to be more adequate to their station than that of others. For instance, it would be unreasonable to propose any addition to the pay of the colonel, (including the perquisites from the clothing) of the major, the captain, and the drummer. But the same

cannot be said of the lieutenant-colonel, the lieutenant, the ensign, the staff officers (excepting the chaplain) the serjeant, corporal, and private foldier.

Some plan might be devised for bringing the pay to a better standard, with very little additional expence to the nation, in the whole body of the army, by deducting from some ranks and adding to others; by new-modelling the establishment, and reducing the number of officers; and by adopting some other method of paying the arrears, and of clothing the non-commission officers and foldiers. But it is foreign to our present purpose to enter into any speculative plans, or schemes of reformation.

The gross pay of a regiment, whether of horse or foot, is divided as follows:

1. The full pay of each officer and foldier.
2. The allowance to widows.
3. The allowance to captains in lieu of the non-effectives.
4. The allowance to the agent.

The allowance to widows consists of the full pay of two private men per company, and is part of the establishment in every regiment.

The following annual allowances are now
granted

granted by the Pay-office act, instead of the non-effective men.

To every captain of a company of 76 men or upwards, 56l. 10s.

To every captain of a company of less than 76 men, but more than 50, 47l. 7s. 6d.

To every captain of a company of 50 only, or of any number less than 50, 38l. 5s.

The allowance to captains of companies, consists of *Non-Effective* and *Contingent* Allowance.

The non-effective is invariably 20l. per annum for each captain. The contingent, being the subsistence of a certain number of men at 6d. per diem, is regulated by the strength of the company.

Table of a captain of infantry's allowance.

Strength of the Company.	Non-effective allowance, per an.	Contingent Allowance.			Total Allowance per Annum.			
		No. of Contingent Men per Day.	Amount Per Ann.					
	l.	d.	l.	s.	d.	l.	s.	d.
50 and under	20	2 men at 6	18	5	0	38	5	0
Above 50 & less than 76	20	3 do. at 6	27	7	6	47	7	6
76 and upwards	20	4 do. at 6	36	10	0	56	10	0

A cap-

A captain of infantry seldom derives any personal advantage from the contingent allowance, as it is the practice of the army to give it to the subaltern, who pays his company.

It is likewise usual for the colonel commandant, to give both his non-effective and contingent allowance to the captain-lieutenant.

In the cavalry, the allowances to captains, pay-master, surgeon, and for a riding-house, are as follows:

Number of Privates per Troop.	Capt.	Pay- Master.	Surg.	Riding House.
	<i>Per tr.</i>	<i>P. troop</i>	<i>P. troop</i>	<i>P. troop</i>
	l.	l. s.	l. s.	l. s.
When less than 40	30	7 10	6 4	18 1
40 and upwards -	30	10 0	8 0	23 6
50 and upwards -	40	12 10	10 0	23 6
60 and upwards -	40	15 0	12 0	23 6
70 and upwards -	50	17 10	14 0	23 6
80 and upwards -	50	20 0	16 0	23 6
90 and upwards -	50	22 10	18 0	23 6
100 and upwards -	50	25 0	20 0	23 6

The daily allowance to the Agent, which is issued with the subsistence of the regiment, is for infantry, 1 warrant man per company, per diem, at 6d.—and for cavalry, 1 warrant man, per diem, at 1s. 2d. for each troop.

In the pay-office the gross sum for each regiment

ment, comprehending the full pay, and allowances, undergoes the following division:

1. The subsistence of each officer and soldier.
2. The poundage.
3. The hospital.
4. The allowance to widows.
5. The clearings and nett off-reckonings.

Out of the full pay a certain portion is issued monthly in advance from the pay-office; which is called the subsistence. The remainder, after certain deductions are made, is paid yearly after it becomes due: the officer's balance being termed clearings or arrears, and that of the non-commission officers and soldiers, nett off-reckonings, which is allowed the colonel for clothing his regiment.

The deductions from the pay are:

1. The poundage, or 1s. in the pound sterling from the full pay of each officer and soldier.
2. One day's full pay in the year from each officer and soldier, for Chelsea Hospital.
3. Agency; being 2d. in the pound on the full pay of the regiment.

Besides the above deduction from the full pay, there was a further deduction from the subsistence of the non-commission officers and private soldiers,

foldiers, for the pay-master and surgeon of the regiment. This deduction was made by the regimental pay-master, and not, like the others, by the pay-master general of the army. It was 2d. per week from each serjeant, 1½d. per week from each corporal and drummer, and 1d. per week from each private foldier. But this deduction for the pay-master and surgeon is now abolished.

The pay-master and surgeon have, for every regiment of 500 men and upwards, an allowance of 120l. per annum, each.

For regiments of 360 men, or not exceeding 500, an allowance of 70l. per annum, each.

Regiments are allowed 30l. per annum for an hospital, in Great Britain and North America: and 40l. in Gibraltar and the West Indies, Jamaica excepted, where 20l. only is allowed; that Island allowing a certain sum annually for hospital expences, and furnishing wine for the sick.

Surgeons are also allowed 5s. per man for inoculation.

The surgeons allowance, or, as it is more commonly called, medicine money, is a personal allowance which he may receive either from the agent

agent directly or from the pay-master. The hospital allowance is considered as regimental, so that the surgeon never receives any part of it from the agent: it is a fund in the hands of the pay-master for defraying every expence incurred on that head.

The off-reckonings for clothing are 6d. per diem from each serjeant, 4d. per diem from each corporal and drummer, and 2d. per diem from each private soldier: from which after the above-mentioned deductions of poundage, hospital, and agency, have been made, the remainder is called the nett off-reckonings. Vide Abstract of the Enquiry into the State of the Army.

As the subsistence is intended to provide for the immediate maintenance of the troops, so the clearings and nett off-reckonings are intended as a fund for clothing them: and they usually are, and always should be, issued for that purpose, a short time previous to the spring review, about fifteen months after they became due. The agent of each regiment receives the clearings and nett off-reckonings at the pay-office.

By an act passed in 1783, for regulating the office of the pay-master general, considerable alteration, as already partly noticed, took place;

but

but no part of it extended to the life-guards, the royal regiment of horse-guards, and three regiments of foot-guards; those troops to be governed by their former regulations, in the same manner as if this act had not been made.

The following is an abstract from it.

In consequence of the report from the commissioners of accounts respecting the pay-master-general, an act was passed in 1783, by which it is enacted, (in order to prevent the abuses that have heretofore prevailed, and particularly to obviate the circumstance of an enormous balance remaining in the hands of the pay-master-general, for many years after his leaving the office) that whenever money is wanted for the services of the army, the pay-master general is by a memorial delivered to the treasury, to state the particular sums wanted, and to pray that they may be issued to the governor and company of the bank of England, on his account. On receiving this memorial, the commissioners of his Majesty's treasury for the time being are to direct the auditor of the exchequer to issue the sum required to the officers of the bank, in the same manner as they have heretofore been issued to the pay-masters general; and all such monies so issued
are

are to be placed to an account kept in the books of the governor and company of the bank of England, intituled, *The Account of the Pay-master-general of his Majesty's Forces*, and the name of such pay-master-general for the time being specified: so that henceforward no money is to be paid immediately from the exchequer into the hands of the pay-master-general; but that officer, or his deputy, is to draw occasionally for all army services, upon the bank: inserting in his drafts the heads of service to which the sums therein mentioned are to be applied.

In the first memorial of each month to the treasury, the pay master general is to specify the balance of public money then lying in the bank on his account; which balance, on the death or removal of a pay-master, is to vest in his successor. He is also to make up an annual account, from the 24th of December to the 24th of December following, of the ordinary and extraordinary services of the army, intituled, *The Account of the Pay-master-general of his Majesty's Forces*, to be signed and attested by every pay-master-general who may have paid or discharged any part of the said account. This account is to be transmitted, together with proper vouchers, to

the auditor of the imprest, who is within fix months to examine it; and if found satisfactory, to present it to the proper officer for declaration; after which, an acquittance in the usual form is to be given to the pay-master.

This act likewise embraces several other objects in consequence of the suggestions made by the commissioners of accounts, which are comprehended under the following heads :

Fees of Office.

No fees are to be taken in the pay master's office, for business done therein, by the officers, clerks or servants, on penalty of dismissal, and being rendered incapable of serving for three years: nor are the agents of regiments any longer to stop the two days pay out of each officer's arrears, which they have heretofore been accustomed to do, avowedly for the purpose of discharging fees of office. Any agent offending in this particular is liable to the same penalty and incapacity. This, however, is not to be so construed, as to deprive the pay master of the ordinary allowances for himself, and for contingencies, according to the usual course of office, nor of the power of removing and appointing officers.

Clothing

Clothing.

The pay-master is to form his memorials to the treasury for the monies appropriated for clothing, on the 24th of June, and the 24th of December of each year, and to issue his drafts upon the bank, in equal payments, to such persons as have regular assignments from the several colonels, or officers commandant of corps.—The savings made in the clothing of the invalid companies is to be applied towards a fund for an augmentation to the half pay of officers, who have been maimed in his Majesty's service, and to the widows and children of such as have been killed.—The profits arising to colonels, &c. from the clothing and their emoluments from the non-effective or *warrant-men*, are not to be affected by this act; but they are to enjoy all those privileges, profits and emoluments, in the same manner as if this act had not been framed.

Colonels of infantry, whether of the line, or fencibles, derive whatever profit may arise on the balance of the clothing account; but the commandants of fencible cavalry derive none, nor are they to suffer any loss should the clothing balance be unfavourable.

They receive the same allowance of 24 months off-reckonings that standing regiments of cavalry do: as also an allowance for horse furniture. An account of receipts and disbursements, under proper heads, is stated to the public, and the balance settled between them.

Debentures

Are to be made out annually from December 25, except when the service may require them to be made out for any part or parts of a year; and the secretary at war is, together with the debentures, to form estimates of the several annual services under distinct heads; of which copies are to be transmitted to the pay-master-general. The secretary at war is also to transmit from time to time, to the pay master's office, an account of the effective officers and privates of the regulars and embodied militia in Great Britain; to which account the pay-master is in his drafts and memorials to conform.

Recruiting.

An estimate is to be formed by the secretary at war of the sums necessary for recruiting each regiment, troop or company of his Majesty's forces,

forces, and is to transmit it to the pay-master's office, who is required to form his memorials, and to issue his drafts on this head, at the times and in the proportions, which the secretary at war shall direct; and each recruiting officer is to send every two months an abstract of the numbers recruited, to the adjutant-general, and a copy of the same, together with a regular and exact account of the expences which have attended the said service during the two preceding months, to the agent of the corps for which such officer is recruiting.

New regulations and instructions having lately been printed by order of the adjutant general, for the recruiting companies and troops of regiments on foreign stations; every officer employed at home, on that service, should make himself master of the different articles detailed therein.

Allowances.

This act is not to prevent the pay-master-general issuing to the agents, in monthly payments, the allowances given to them in lieu of the subsistence of the non-effective or *warrant-men* formerly paid to them. The allowance heretofore made to the colonel or commandant,

known by the name of *allowances to the colonel of the subsistence of non-effective men, called warrant men and hautbois*, is to be added to the pay of the said colonels and commandants: and the pay-master-general is to issue the same at the time the subsistence of the army is issued.

The agent's allowance has been treated of when on the subject of captains, non-effective and contingent men.

Commandants of corps have the following daily allowance issued monthly with their subsistence.

In infantry, one warrant man at 6d. per diem, for each company.

In cavalry, one hautbois at 1s. 6d. and one warrant man at 1s. 2d. per diem, for each troop. Instead of the former allowances from the non-effective subsistence to the captains of troops and companies, the specific allowances as stated in the foregoing tables, (p. 9, 10,) for infantry and cavalry, are now substituted; for which the pay-master-general is to issue his drafts on the 24th of June and the 24th of December every year in equal payments, and to charge the same to the account of the corps to which the said captains belong.

The captains of the regiment and independent
companies

companies of invalids, instead of the subsistence of the contingent men and non-effectives which they have been accustomed to receive, are, as an indemnification for the repair of arms, burials, and losses by men dying in their debt, to be allowed 100l. each, when their companies are at the establishment of 70 men; and 80l. each, when the establishment is under the said number of private men; the corps of invalids being considered as an honourable retirement for officers of long service.

The allowances to the pay-masters and surgeons of the foot, instead of the stoppages which are returned, are to be 120l. annually to each of the said pay-masters and surgeons, when the establishment of their companies is 50 private men or upwards; and 70l. when their companies consist of a smaller number of men.—The annual allowances to the pay-masters, surgeons and riding-masters of the horse and dragoons, in lieu of the monies issued under the name of *grafs-money*, are to be as follows: To the pay-masters 10l. for each troop, when the establishment of the troop amounts to 40 men; and 7l. 15s. when the establishment is lower; to the surgeon 8l. for each troop, when the establishment is at 40 men, and
6l. 4s.

6l. 4s. when it is lower. For the riding masters, rough riders, and incidental expences relating to the same, an annual allowance is to be made to the colonel, lieutenant-colonel and major commandant of every corps, of 23l. 6s. for each troop, when the establishment of the troop amounts to 40 private men, and 18l. 1s. for each troop, when reduced below that number of privates.

For corps of one and two troops no surgeon nor pay-master is allowed on their establishment. The captains and riding-master, however, receive their allowances, as before stated in the scale or table for cavalry.

For medical attendance and medicines for the sick there is allowed:

	<i>Per annum.</i>		
	<i>£.</i>	<i>s.</i>	<i>d.</i>
For one troop of 46 privates	15	0	0
For two troops of 46 privates each	25	0	0
For one troop of 76 privates	21	0	0

In corps newly raised, all these allowances for captains, pay-master, surgeon, and riding master commence from an intermediate period, equally distant from the date of the letter of service and the day of the establishment of the corps.

Musters.

Musters.

The troops are to be mustered on, or as near as may be to, the 24th day of June, and the 24th day of December in every year; and the commissary-general of musters is required to transmit the muster rolls to the offices of the secretary at war, of the pay-master-general of his Majesty's forces, and the comptrollers of the army accounts, on or before the 29th of September and 1st of May, following the said musters respectively.

Of Mustering the Army.

By a circular letter, dated *War-Office, 3d October, 1785*, an entire new mode of mustering the army was established by his Majesty's Orders.

Instead of mustering each troop or company separately, it is now done regimentally, and alphabetically upon one sheet of paper, or two sheets joined together.

Unless the names of all officers and privates are inserted in the muster roll of the period, with the respective dates, they will not be allowed pay, the rolls being the only vouchers in settling the public accounts.

The

The commissaries of musters are required to specify the dates of attestations of all recruits, in the rolls, and to inspect the attestations themselves.

The muster-rolls are authenticated by a certificate, signed by the commanding-officer, the adjutant, and pay-master, and by an affidavit made by the commissary. These certificates and affidavits to be inserted in each of the rolls.

Detachments are to be certified for, by the commanding officer, adjutant, and pay-master; and such certificate must be included in the arrangement specified in the muster-roll. In whatever district a detachment may be, the commissary of that district will muster it, and have a roll thereof, properly certified and attested, which roll is to be returned by him.*

It is of the utmost importance to a regiment to be regularly mustered, and much inconvenience has arisen, during the present war, from its not having been attended to. It may sometimes be the fault of the commanding officer, but more

* For the form of mustering, see Rules and Orders for the embodied Militia and Fencible Infantry, published by the War Office.

generally

generally arises from the absolute impossibility of effecting a muster on the present system. In time of war, or when a regiment is not likely to be long stationary, every commissary of musters should be authorised to muster in any district, and to obey the call of any commanding officer for that purpose within a given time.

Without a regulation on this principle, half the army will never be mustered in time of war, when it is most necessary; and commissaries of musters can afford but partial services to their country.

Of Regimental Accounts.

Regimental accounts are made up half-yearly, from the 25th of December in every year, to the 24th of June, and from the 25th of June to the 24th of December. These accounts must be transmitted to the agents of regiments, within three months after the expiration of each period, and must contain states of disbursements only, and the commanding officer, adjutant and paymaster will sign them upon honour.

Every two months, states of the distribution, and receipts, must be sent to the agent, with such vouchers and accounts as he may require.

The

The accounts which a pay-master transmits every 2 months to the agent, are not considered as vouchers for the public.

He states in his distribution the subsistence of the men, particularising the broken periods for that muster; what he has paid to each officer, and the amount of each account of any extra allowances disbursed; he gives credit for the bills he has drawn, and any payments the agent informs him he has made, either on account of officers individually, or the regiment at large. A distribution is therefore nothing else but an account current, for 2 months, between the pay-master and agent. The return of pay for the men, which government requires every half year, should be made from the muster roll; and if the pay-master has been accurate, the amount of this general account will correspond with that of the subsistence, charged in the 3 distributions for the foregoing 6 months.

But without a muster-roll a young pay-master will be lost in confusion; it will be his interest to direct the adjutant to form one every half year, whether there be a commissary to certify it or not: if he should assist himself it would amply repay his labour, by the facility and certainty

tainty all his accounts for that period can be stated.

If a pay-master has made up his general return of pay, and been under the necessity of tracing casualties for a by-gone period, either in a regimental book or from his company's abstracts, and has, for a subsequent period, a regular muster-roll to guide him, he will then feel the force of the foregoing observation, and may with justice apply this beautiful image of a departed philosopher. " Veluti viatori, ignota regione, " perditis viæ vestigiis, in umbra noctis erranti, " per obscura quædam, quasi prima diurna, lux " demum adfulsit."

Within three months after the 24th of December annually, the agent is to give in to the secretary at war, all these accounts, with a state of his own disbursements, and vouchers for the same.

The following are Tables of the full pay, subsistence and arrears of the different ranks of officers, together with the full pay and subsistence of the non-commissioned officers and privates.

LIFE GUARDS.

	Subsistence.			Nett Arrears.			Full Pay.		
	Per Diem For 365 Days			Per Diem For 365 days			Per Diem For 365 days		
	<i>l.</i>	<i>s.</i>	<i>d.</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>
Colonel and Captain	1	7	492 15	6	7	91 120 10	1	16	657
1st } Lieut. Colonel	1	3	424 6 3	5	7	333 103 5	1	11	565 15
2d }	1	6	374 2 6	4	8	159 85 16	1	7	492 15
Cornet and Major	1	19	355 17 6	4	9	86 87 11	1	6	474 10
Guidon and Major	18		328 10	4	4	304 80 7	1	4	438
Exempt and Captain	12	17	221 12 17	2	9	186 50 19	1	16	292
Brigadier and Lieutenant	8	2	149 18 2	2		120 37	11		200 5
Sub-Brigad. and Cornet	4	87	86 87				8	4	152 1 8
Adjutant	8	67	155 2 67	1	8	330 31 15 10	11		200 5
Chaplain	5		91 5	1	2	246 22 6 4	6	8	121 13 4
Surgeon	6		100 10	1	5	223 26 15 8	8		146
Kettle-Drum & Trump.	4	2					5		
Private Gentleman	2	107					4		

ROYAL REGIMENT OF HORSE-GUARDS.

	Subsistence.			Nett Arrears.		
	For 365 Days			For 365 Days		
	Per Diem.	l. s. d.	l. s. d.	Per Diem.	Parts of	l. s. d.
Colonel	1 11	565 15	7 3	93	132 14	4
Lieutenant Colonel } and Captain	1 2	410 12	6	5	160	91 18
Major	1 1	392 7	6	3 8	159	67 11
Captain	16 6	301 2	6	3 7	78	65 14
Lieutenant	11 6	209 17	6	2 6	7	45 13
Cornet	11	200 15	6	2	299	37 14
Quarter-Master	6 6	118 12	6	1 5	75	26 3
Chaplain	5	91 5	6	1	246	22 19
Adjutant	4 6	82 2	6	2	2	3 11
Surgeon	4 6	82 2	6	1 1	76	20 1
Surgeon's Mate	3	54 15		3	74	5 4
Kettle Drummer	2 6					5
Trumpeter	2					4
Corporal	2 6					5
Private Man	2					4

DRAGOON GUARDS and DRAGOONS.

BRITISH. IRISH.

	Subsistence.			Full Pay.			Full Pay.			Subsistence.		
	For 365 Days			For 365 Days			Per Diem.			Per Diem.		
	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.
Colonel	1	6	6	483	12	6	1	15	0	638	15	8
Lieut. Col. } and Captain	18	6	6	337	12	6	1	4	6	447	2	6
Major	15	6	6	282	17	6	1	15	6	374	2	6
Captain	11	6	6	209	17	6	1	15	6	282	17	6
Lieutenant	7	6	6	127	15	6	9	8	146	5	7	2
Cornet	6	6	6	109	10	6	6	8	121	13	4	9
Chaplain	5	6	6	91	5	6	5	5	91	5	6	8
Adjutant	4	6	6	82	2	6	6	6	109	10	6	3
Surgeon	4	6	6	82	2	6	3	6	63	17	6	5
Surgeon's Mate	3	6	6	54	15	6	5	6	100	7	6	2
Quarter Master	4	6	6	73	6	6	2	3	8	1	8	1
Kettle Drummer	1	9	6				2	9	6	1	6	1
Hautbois	1	6	6				2	9	6	1	6	1
Serjeant	2	3	6				2	3	6	1	6	1
Corporal	1	9	6				2	3	6	1	6	1
Private Man	1	5	6				1	9	6	1	6	1

FOOT GUARDS.

	Subsistence.				Full Pay.				Nett Arrears.						
	Per Diem. For 365 D.				P. Diem. For 365 D.				Per Diem.						
	<i>l.</i>	<i>s.</i>	<i>d.</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>	<i>l.</i>	<i>s.</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>	
Colonel	1	10	0	547	10	0	1	19	0	711	15	0	126	14	3
Lieutenant Colonel	1	1	6	392	7	6	1	8	6	520	2	6	100	6	5
Major	0	18	6	337	12	6	1	4	6	447	2	6	121	8	5
Captain	0	12	6	228	2	6	0	16	6	301	2	6	121	13	5
Capt. Lieut. and Lieut.	0	6	0	109	10	0	0	7	10	142	19	2	145	17	6
Ensign	0	4	6	82	2	6	0	5	10	106	9	2	46	10	6
Chaplain	0	5	0	91	5	0	0	6	8	121	13	4	228	17	13
Adjutant, Quarter Master, Surgeon, Solicitor	0	3	0	54	15	0	0	4	0	73	0	0	1	13	10
Surgeon's Mate	0	3	0	54	15	0	0	3	6	63	17	6	0	3	6
Drum-Major	0	1	0	18	5	0	0	1	6	27	7	6	5	3	6
Deputy-Marthal	0	0	9	13	13	9	0	1	0	18	5	0			
Hautbois	0	1	0	18	5	0	0	1	6	27	7	6			
Serjeant	0	1	4	24	6	8	0	1	10	33	9	2			
Corporal	0	0	10	16	1	7	0	1	2	21	7	6			
Drummer	0	0	8	13	9	0	0	1	0	18	5	0			
Private Soldier	0	0	6	10	8	7	0	0	10	15	4	2			

MARCHING REGIMENTS OF FOOT.

	BRITISH.										IRISH.							
	Full Pay.					Subsistence.					Full Pay		Subsift.					
	P. Diem.		365 Days.			P. Diem.		365 Days.			P. Diem.		P. Diem.					
	l.	s. d.	l.	s.	d.	l.	s. d.	l.	s. d.	l.	s. d.	l.	s. d.					
Colonel	1	4	0	438	0	0	18	0	328	10	0	1	5	0	18	4		
Lieutenant-Colonel	0	17	0	310	5	0	0	13	0	237	5	0	0	17	0	12	7	
Major	0	15	0	273	15	0	0	11	6	209	17	6	0	14	0	10	4	
Captain	0	10	0	182	10	0	0	7	6	136	17	6	0	10	0	7	1	
Captain Lieut. and Lieutenant	0	4	8	85	3	4	0	3	6	63	17	6	0	4	8	0	3	4
Ensign	0	3	8	66	18	4	0	3	0	54	15	0	0	3	8	0	2	10
Chaplain	0	6	8	121	13	4	0	5	0	91	5	0	0	6	8	0	5	0
Adjutant and Surgeon	0	4	0	73	0	0	0	3	0	54	15	0	0	4	0	0	3	0
Quarter Master	0	4	8	85	3	4	0	3	6	63	17	6	0	4	8	0	3	4
Surgeon's Mate	0	3	6	63	17	6	0	3	0	54	15	0	0	2	6	0	2	4
Serjeant	0	1	6	27	7	6	0	1	0	18	5	0	0	1	6	0	1	0
Drum Major	—	—	—	—	—	—	—	—	—	—	—	—	0	2	0	0	1	6
Corporal and Drummer	0	1	0	18	5	0	0	0	8	12	3	4	0	1	0	0	0	9
Private Soldier	0	0	8	12	3	4	0	0	6	9	2	6	0	0	7	0	0	5

N. B. The Pay of the Militia, Invalids and Marines the same.

COMPUTATION OF NETT ARREARS

For the Officers of a Battalion of Infantry,

From one to 365 Days.

Days	COLONEL.				LIEUT. COL.				MAJOR.			
	Parts of				Parts of				Parts of			
	£.	s.	d.	365	£.	s.	d.	365	£.	s.	d.	365
1		4	6	150	0	2	11	197	0	2	7	1
2		9		300	0	5	11	29	0	5	2	2
3		13	7	85	0	8	10	226	0	7	9	3
4		18	1	235	0	11	10	58	0	10	4	4
5	1	2	8	20	0	14	9	255	0	12	11	5
6	1	7	2	170	0	17	9	87	0	15	6	6
7	1	11	8	320	1	0	8	284	0	18	1	7
8	1	16	3	105	1	3	8	116	1	0	8	8
9	2	0	9	255	1	6	7	313	1	3	3	9
10	2	5	4	40	1	9	7	145	1	5	10	10
20	4	10	8	80	2	19	2	290	2	11	8	20
30	6	16	0	120	4	8	10	70	3	17	6	30
31	7	0	6	270	4	11	9	267	4	0	1	31
40	9	1	4	160	5	18	5	215	5	3	4	40
50	11	6	8	200	7	8	0	360	6	9	2	50
60	13	12	0	240	8	17	8	140	7	15	0	60
61	13	16	7	25	9	0	7	337	7	17	7	61
70	15	17	4	280	10	7	3	285	9	0	10	70
80	18	2	8	320	11	16	11	65	10	6	8	80
90	20	8	0	360	13	6	6	210	11	12	6	90
91	20	12	7	145	13	9	6	42	11	15	1	91
100	22	13	5	35	14	16	1	355	12	18	4	100
200	45	6	10	70	29	12	3	345	25	16	8	200
300	68	0	3	105	44	8	5	335	38	15	0	300
182	41	5	2	290	26	19	0	84	23	10	2	182
183	41	9	9	75	27	1	11	281	23	12	9	183
365	82	15	0		54	1	0		47	3	0	

Days.	CAPTAIN.				LT. & QR. MAS.				ENSIGN.			
	£.	s.	d.	Parts of 365	£.	s.	d.	Parts of 365	£.	s.	d.	Parts of 365
1	0	1	10	245	0	0	10	211	0	0	5	114
2	0	3	9	125	0	1	9	57	0	0	10	228
3	0	5	8	5	0	2	7	268	0	1	3	342
4	0	7	6	250	0	3	6	114	0	1	9	91
5	0	9	5	130	0	4	4	325	0	2	2	205
6	0	11	4	10	0	5	3	171	0	2	7	319
7	0	13	2	255	0	6	2	17	0	3	1	68
8	0	15	1	135	0	7	0	228	0	3	6	182
9	0	17	0	15	0	7	11	74	0	3	11	296
10	0	18	10	268	0	8	9	285	0	4	5	45
20	1	17	9	155	0	17	7	205	0	8	10	90
30	2	16	8	50	1	6	5	125	0	13	3	135
31	2	18	6	295	1	7	3	336	0	13	8	249
40	3	15	6	310	1	15	3	45	0	17	8	180
50	4	14	5	205	2	4	0	330	1	2	1	225
60	5	13	4	100	2	12	10	250	1	6	6	270
61	5	15	2	345	2	13	9	96	1	7	0	19
70	6	12	2	360	3	1	8	170	1	10	11	315
80	7	11	1	255	3	10	6	90	1	15	4	360
90	8	10	0	150	3	19	4	10	1	19	10	40
91	8	11	11	30	4	0	2	221	2	0	3	154
100	9	8	11	45	4	8	1	295	2	4	3	85
200	18	17	10	90	8	16	3	225	4	8	6	170
300	28	6	9	135	13	4	5	155	6	12	9	255
182	17	3	10	60	8	0	5	77	4	0	6	308
183	17	5	8	306	8	1	3	288	4	1	0	57
365	34	9	7		16	1	9		8	1	7	

Days	CHAPLAIN.				SURG. & ADJ.				MATE.			
	£.	s.	d.	Parts of 365	£.	s.	d.	Parts of 365	£.	s.	d.	Parts of 365
1	0	1	3	42	0	0	9	25	0	0	3	158
2	0	2	6	84	0	1	6	50	0	0	6	316
3	0	3	9	126	0	2	3	75	0	0	10	109
4	0	5	0	168	0	3	0	100	0	1	1	267
5	0	6	3	210	0	3	9	125	0	1	5	60
6	0	7	6	252	0	4	6	150	0	1	8	218
7	0	8	9	294	0	5	3	175	0	2	0	11
8	0	10	0	336	0	6	0	200	0	2	3	169
9	0	11	4	13	0	6	9	225	0	2	6	327
10	0	12	7	55	0	7	6	250	0	2	10	120
20	1	5	2	110	0	15	1	135	0	5	8	240
30	1	17	9	165	1	2	8	20	0	8	6	360
31	1	19	0	207	1	3	5	45	0	8	10	153
40	2	10	4	220	1	10	2	270	0	11	5	115
50	3	2	11	275	1	17	9	155	0	14	3	235
60	3	15	6	330	2	5	4	40	0	17	1	355
61	3	16	10	7	2	6	1	65	0	17	5	148
70	4	8	2	20	2	12	10	290	1	0	0	110
80	5	0	9	75	3	0	5	175	1	2	10	230
90	5	13	4	130	3	8	0	60	1	5	8	350
91	5	14	7	172	3	8	9	85	1	6	0	143
100	6	5	11	185	3	15	6	310	1	8	7	105
200	12	11	11	5	7	11	1	255	2	17	2	210
300	18	17	10	190	11	6	8	200	4	5	9	315
182	11	9	2	344	6	17	6	170	2	12	0	286
183	11	10	6	21	6	18	3	195	2	12	4	79
365	22	19	9		13	15	10		5	4	5	

COMPUTATION OF NETT ARREARS

For the Officers of a Regiment of Cavalry.

From one to 365 Days.

Days	COLONEL.				LIEUT. COL.				MAJOR.			
	£.	s.	d.	365	£.	s.	d.	365	£.	s.	d.	365
1	0	6	4	127	0	4	6	16	0	3	8	356
2	0	12	8	454	0	9	0	32	0	7	5	345
3	0	19	1	16	0	13	6	48	0	11	2	338
4	1	5	5	143	0	18	0	64	0	14	11	329
5	1	11	9	270	1	2	6	80	0	18	8	320
6	1	18	2	32	1	7	0	96	1	2	5	311
7	2	4	6	149	1	11	6	112	1	6	2	302
8	2	10	10	266	1	16	0	128	1	9	11	292
9	2	17	3	48	2	0	6	144	1	13	8	284
10	3	3	7	175	2	5	0	160	1	17	5	275
20	6	7	2	350	4	10	0	320	3	14	11	185
30	9	10	10	160	6	15	1	115	5	12	5	95
31	9	17	2	287	6	19	7	131	5	16	2	86
40	12	14	5	335	9	0	1	275	7	9	11	5
50	15	18	1	145	11	5	2	70	9	7	4	280
60	19	1	8	320	13	10	2	230	11	4	10	190
61	19	8	1	80	13	14	8	246	11	8	7	181
70	22	5	4	130	15	15	3	5	13	2	4	100
80	25	8	11	305	18	0	3	185	14	19	10	10
90	28	12	7	115	20	5	3	325	16	17	3	285
91	28	18	11	242	20	9	9	341	17	1	0	276
100	31	16	2	290	22	10	4	140	18	14	9	195
200	63	12	5	215	45	0	8	280	37	9	7	25
300	95	8	8	140	67	11	1	55	56	4	4	220
182	57	17	11	110	40	19	7	357	34	2	1	187
183	58	4	3	246	41	4	2	8	34	5	10	178
365	116	2	3		82	3	10		68	8	0	

Days	CAPTAIN.				LIEUTENANT.				CORNET.			
	£.	s.	d.	Parts of 365	£.	s.	d.	Parts of 365	£.	s.	d.	Parts of 365
1	0	3	0	234	0	1	5	157	0	1	6	50
2	0	6	1	103	0	2	10	294	0	3	0	100
3	0	9	1	337	0	4	4	76	0	4	6	150
4	0	12	2	206	0	5	9	223	0	6	0	200
5	0	15	3	75	0	7	3	5	0	7	6	250
6	0	18	3	309	0	8	8	152	0	9	0	300
7	1	1	4	178	0	10	1	299	0	10	6	350
8	1	4	5	47	0	11	7	81	0	12	1	35
9	1	7	5	281	0	13	0	228	0	13	7	85
10	1	10	6	150	0	14	6	10	0	15	1	135
20	3	1	0	300	1	9	0	20	1	10	2	270
30	4	11	7	85	2	3	6	30	2	5	4	40
31	4	14	7	319	2	4	11	177	2	6	10	90
40	6	2	1	235	2	18	0	40	3	0	5	175
50	7	12	8	20	3	12	6	50	3	15	6	310
60	9	3	2	170	4	7	0	60	4	10	8	80
61	9	6	3	39	4	8	5	207	4	12	2	130
70	10	13	8	320	5	1	6	70	5	5	9	215
80	12	4	3	105	5	16	0	80	6	0	10	350
90	13	14	9	255	6	10	6	90	6	16	0	120
91	13	17	10	124	6	11	11	237	6	17	6	170
100	15	5	4	40	7	5	0	100	7	11	1	255
200	30	10	8	80	14	10	0	200	15	2	3	145
300	45	16	0	120	21	15	0	300	22	13	5	35
182	27	15	8	248	13	3	11	109	13	15	0	340
183	27	18	9	117	13	5	4	256	13	16	7	25
365	55	14	6		26	9	4		27	11	8	

Days	QUA. MAST.				ADJUTANT.				SURGEON.				CHAPLAIN.			
	Parts of				Parts of				Parts of				Parts of			
	£.	s.	d.	365	£.	s.	d.	365	£.	s.	d.	365	£.	s.	d.	365
1	0	1	1	353	0	0	2	122	0	1	1	219	0	1	3	42
2	0	2	3	341	0	0	4	244	0	2	3	73	0	2	6	84
3	0	3	5	329	0	0	7	1	0	3	4	292	0	3	9	126
4	0	4	7	217	0	0	9	123	0	4	6	146	0	5	0	168
5	0	5	9	305	0	0	11	245	0	5	8		0	6	3	210
6	0	6	11	333	0	1	2	2	0	6	9	219	0	7	6	252
7	0	8	1	281	0	1	4	124	0	7	11	73	0	8	9	294
8	0	9	3	269	0	1	6	246	0	9	0	292	0	10	0	336
9	0	10	5	257	0	1	9	3	0	10	2	146	0	11	4	13
10	0	11	7	245	0	1	11	125	0	11	4		0	12	7	55
20	1	3	3	125	0	3	10	250	1	2	8		1	5	2	110
30	1	14	11	5	0	5	10	10	1	14	0		1	17	9	165
31	1	16	0	358	0	6	0	132	1	15	1	219	1	19	0	207
40	2	6	6	250	0	7	9	135	2	5	4		2	10	4	220
50	2	18	2	130	0	9	8	260	2	16	8		3	2	11	275
60	3	9	10	10	0	11	8	20	3	8	0		3	15	6	330
61	3	10	11	363	0	11	10	142	3	9	1	219	3	16	10	7
70	4	1	5	255	0	13	7	145	3	19	4		4	8	2	20
80	4	13	1	135	0	15	6	270	4	10	8		5	0	9	75
90	5	4	9	15	0	17	6	30	5	2	0		5	13	4	130
91	5	5	11	3	0	17	8	152	5	3	1	219	5	14	7	172
100	5	16	4	260	0	19	5	155	5	13	4		6	5	11	185
200	11	12	9	155	1	18	10	310	11	6	8		12	11	11	5
300	17	9	2	50	2	18	4	100	17	0	0		18	17	10	190
182	10	11	10	6	1	15	4	304	10	6	3	73	11	9	2	344
183	10	12	11	359	1	15	7	61	10	7	4	292	11	10	6	21
365	21	4	10		3	11	0		20	13	8		22	19	9	

The nett arrears for any rank are computed in the following manner;

EXAMPLE:

Colonel of infantry's full pay for	£.	s.	d.
365 days — —	438	0	0
Deduct subsistence at 18s. per diem	328	10	0
	<hr/>		
Arrears per annum	109	10	0
	<hr/>		

Deduct further:

Poundage at 1s. in the	£.	s.	d.
pound — —	21	18	0
Hospital one day's full pay	1	4	0
Agency at 2d. in the pound			
on his his full pay	3	13	0
	<hr/>		
		26	15 0
	<hr/>		
Nett arrears per annum	82	15	0
	<hr/>		

Officers are frequently at a loss to know at what period government will order their arrears to be issued. The general rule is, that no arrears are issued, till the regimental accounts for the year are given in and passed by the War Office. The delay is, therefore, oftener the fault of the regiment itself, than of the War Office, either by not giving in their accounts regularly to

the agent, or giving them in such a state as to be almost incomprehensible.

Last year government very generously gave orders to issue the arrears of such officers as were going on foreign service with their regiment, to the 24th of December 1794, but did not grant the same indulgence to officers stationed at home. It is to be hoped they will continue this accommodation to officers who expose their health in foreign climates for the service of their country.

P A R T II.

Of the Purchase and Sale of Commissions.

THE British Service is the only one in Europe, where the purchase or sale of commissions is universal, and founded on any regular and fixed principles. This practice, from the most slender and almost imperceptible beginnings had, through connivance alone, grown to such a head, and had become liable to so many abuses, that it was thought necessary to reform and regulate it by royal authority. His Majesty, therefore, by a warrant in the year 1765, ordered a board of general officers to take this matter into their consideration, and to report to him what they thought an adequate price for the several ranks in the different services of the army.—The board having accordingly met, formed an estimate (according to the prices hereafter specified) which his Majesty was pleased to approve, and ordered it to be observed by all colonels, agents, and other military officers, under pain of his highest displeasure.

It was determined by the board, that the

same price should obtain in the respective corps, whether serving in or out of Europe; and that if any deficiency should arise, by the commissions of cornet, ensign, or second lieutenant not producing the price allowed by the said estimate, the loss should be sustained by the officer, who obtains leave to sell.

The general grounds on which the board proceeded in fixing the prices of the several commissions, was, by considering the value of the pay and rank distinctly; and, after fixing what appeared to them a reasonable price for the commissions of cornet and ensign in the respective corps, and which they might probably be sold for in time of war as well as peace, proceeded to estimate every increase of pay, after the rate of 100l. for each shilling per diem, in a general view, not attending minutely to fractional sums; and, in the next place, endeavoured to fix a proportionate value upon each advancement in rank, such as might, if possible, be extended to all the different corps. Thus the valuation of rank in the cavalry is, for gaining the rank of lieutenant (from a cornetcy) 50l.; for a captain-lieutenancy 250l.; for the rank of captain 450l. (or in corps where there is no captain-lieutenant,
and

and the promotion from lieutenant to captain is made in one step, 700l.) for a majority 600l. and for the rank of lieutenant-colonel 700l. The same valuation of rank is also extended to the foot service, except in the single commission of captain; wherein the board has in some degree conformed to the difference, which has ever prevailed in the price and reputed value, between a troop in the cavalry and a company in the foot; and has valued the advancement from lieutenant to captain, including the captain-lieutenancy, nearly at 400l.

Since this valuation of the board, an alteration has taken place in the price of the captain-lieutenancy, his Majesty having granted in 1772 the rank of full captain to all the captain-lieutenants of the army; so that the value of a captain-lieutenancy in the foot, which was then fixed by the board at 800l. is now raised, upon the principles they laid down, to 950l.; in the dragoons from 1400l. to 2100l. and in the cavalry from 2000l. to 2450. It is to be observed, that though his Majesty approved the estimate of the board, yet he has only ordered, that those prices be not exceeded, and a smaller price, though not a larger one, may be agreed upon
betwixt

betwixt the purchaser and the seller. The particular price for which any commission is to be sold, must be mentioned in the memorial of the person who desires leave to sell. This rule, however, may be evaded by a private agreement among the parties, where the buyer is the first for purchase.

The general rule in the army is, for those officers only to be allowed to sell, who have purchased their commissions, which is notwithstanding frequently dispensed with, in favour of officers who have been disabled, or worn out in the service.

Whenever an officer desires leave to sell his commission, he is to draw up a memorial stating the grounds on which he forms his expectations of getting that permission; and in that case, disclaiming all pretensions to half-pay, pension, or other reward for his past military services. —There are forms for these memorials always lying at the office of the adjutant-general.

If such memorialist be with his regiment, he is to deliver his memorial to the officer commanding; and it is by him to be transmitted to the colonel, (if within the kingdom) whose approbation must be obtained before it is laid before

fore his Majesty. But, in the absence of the colonel, the lieutenant colonel is to transmit it to the War office, certifying under his hand the truth of the facts therein contained, as far as his knowledge or belief may extend.

In North America these memorials are to be transmitted, with the commanding officer's certificate, to the commander in chief; in Gibraltar or other garrisons abroad, to the governor or commander for the time being on those stations: but a duplicate must always be sent to the colonel of the regiment.

PRICES OF COMMISSIONS,

As settled by a Board of General Officers in 1765.

LIFE-GUARDS.

<u>Commissions.</u>	<i>Difference in value between the several commissions in</i>	
	<u>Prices.</u>	<u>Succession.</u>
	£.	£.
First Lieutenant Colonel	5,500	: 400
Second Lieutenant Colonel	5,100	: 800
Cornet and Major	4,300	: 200
Guidon and Major	4,100	: 1,400
Exempt and Captain	2,700	: 1,200
Brigad. & Lieut. or Adj. and Lieut.	1,500	: 300
Sub-Brigadier and Cornet	1,200	: 1,200
		<u>£5,500</u>

HORSE.

Lieutenant Colonel	5,200	: 950
Major	4,250	: 1,150
Captain	3,100	: 650
Captain-Lieut. with rank of Capt.	2,450	: 700
Lieutenant	1,750	: 150
Cornet	1,600	: 1,600
		<u>£5,200</u>

DRAGOON GUARDS and DRAGOONS.

Lieutenant Colonel	5,350	: 1,100
Major	4,250	: 1,100
Captain	3,150	: 1,050
Capt. Lieut. with rank of Capt.	2,100	: 735
Lieutenant	1,365	: 262 10s.
Cornet	1,102 10s.	: 1,102 10s.
		FOOT

FOOT-GUARDS.

<i>Commissions.</i>	<i>Prices.</i>	<i>Differ. &c.</i>
Lieutenant Colonel	6,700	: 400
Major, with rank of Colonel	6,300	: 2,800
Captain, with rank of Lieut. Col.	3,500	: 900
Capt. Lieut. with ditto	2,600	: 1,100
Lieutenant, with rank of Captain	1,500	: 600
Ensign	900	: 900
		<hr/>
		£6,700

MARCHING REGIMENTS of FOOT.

Lieutenant Colonel	3,500	: 900
Major	2,600	: 1,100
Captain	1,500	: 550
Captain Lieut. with rank of Captain	950	: 400
Lieutenant	550	: 150
Ensign	400	: 400
		<hr/>
		£3,500

2d Lieutenant Fusileer regiments . . . 450

ON THE IRISH ESTABLISHMENT.

DRAGOONS.

Lieutenant Colonel	4,365	: 959
Major	3,406	: 1,150
Captain	2,256	: 1,013
Captain Lieut. with rank of Captain	1,243	: 271
Lieutenant	972	: 155
Cornet	817	: 817

FOOT.

Lieutenant Colonel	3,657	: 959
Major	2,698	: 1,150
Captain	1,548	: 717
Captain Lieut. with rank of Captain	831	: 271
Lieutenant	563	: 155
Ensign	405	: 405
		<hr/>
		During

During the time Major General Fitzpatrick was Secretary at War, the Prices of Commissions were fixed by His Majesty's Regulations, dated War-Office, 14th August, 1783, as follows:

	Full Price of Commissions.	Difference in Value between the several Commissions in Succession.	Half Pay at 10 Years Purchase.	Difference in Value between Half Pay and Full Pay.
Horle.				
Lieutenant Colonel	£5,200 —	: £950 —		
Major	4,250 —	: 1,150 —		
Captain	3,100 —	: 650 —		
Captain Lieut. with rank of Captain	2,450 —	: 700 —		
Lieutenant	1,750 —	: 150 —		
Cornet	1,600 —	: 1,600 —		
Dr. Gds. & Dr.				
Lieutenant Colonel	5,350 —	: 1,100 —	£ 1,825 —	£ 3,525 —
Major	4,250 —	: 1,100 —	1,460 —	: 2,790 —
Captain	3,150 —	: 1,050 —	1,003 15	: 2,146 5
Captain Lieut. with rank of Captain	2,100 —	: 735 —	547 10	: 1,552 10
Lieutenant	1,365 —	: 262 10	547 10	: 817 10
Cornet	1,102 10	: 1,102 10	436 5	: 646 5

Foot Guards.				(51)			
{	Lieutenant Colonel	. . .	£6,700 :	400 —			
	First Major	. . .	{ 6,300 :	{ 2,800 —			
	Second Major	. . .					
	Third Major	. . .					
	Captain, with rank of Lieut. Col.	. . .	3,500 :	900 —			
	Capt. Lieut. with ditto	. . .	2,600 :	1,100 —			
	Lieutenant, with rank of Captain	. . .	1,500 :	600 —			
{	Ensign	. . .	900 :	900 —			
	Lieutenant Colonel	. . .	3,500 :	900 —	£1,551 5 :	£1,948 15	
	Major	. . .	2,600 :	1,100 —	1,368 15 :	1,231 5	
					<i>Half Pay at 9 Years Purchase.</i>		
	Captain	. . .	1,500 :	550 —	821 5 :	678 15	
	Captain Lieut. with rank of Captain	. . .	950 :	400 —	383 5 :	566 15	
	Lieutenant	. . .	550 :	150 —	383 5 :	166 15	
{	Ensign	. . .	400 :	400 —	301 2 6 :	98 17 6	
	In the Regiments of						
	Fuzileers which	1st Lieutenant	550 :	100 —	383 5 :	166 15	
	have first and se-	2d Lieutenant	450 :	450 —	301 2 6 :	148 17 6	
	cond Lieutenants.						
	Marching Regiments of Foot.						

Fees paid on Officers' Commissions.

	Life Gds.			R. Regt.			Dragoons.			Foot Gds.			Infantry.		
	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.
Colonel	11	12	0	12	2	0	11	10	0	11	18	0	10	8	0
Lieutenant Colonel Commandant	—	—	—	—	—	—	10	4	0	—	—	—	9	9	0
Lieutenant Colonel	10	9	0	10	6	0	9	16	0	10	4	0	9	1	0
Major Commandant	—	—	—	—	—	—	9	16	0	—	—	—	9	5	0
Major	9	19	0	10	1	0	9	8	0	9	16	0	8	17	0
Captain	8	19	0	9	10	0	8	18	0	9	0	0	8	7	0
Captain Lieutenant	—	—	—	8	17	0	8	5	0	8	2	8	7	16	4
Lieutenant	7	9	0	7	17	0	7	5	0	8	2	8	5	16	4
Cornet and Sub-Lieutenant	7	3	0	—	—	—	—	—	—	—	—	—	—	—	—
Cornet	—	—	—	5	15	0	5	3	0	—	—	—	—	—	—
Ensign	—	—	—	—	—	—	—	—	—	3	18	8	3	14	4
Chaplain	4	0	4	4	0	4	4	0	4	4	0	4	4	0	4
Adjutant	7	9	0	3	17	0	3	17	0	3	15	0	3	15	0
Quarter-Master	—	—	—	5	4	0	—	—	—	3	16	4	3	16	4
Surgeon	4	3	0	3	19	0	3	19	0	3	15	0	3	15	0
Solicitor	—	—	—	—	—	—	—	—	—	4	3	0	—	—	—

Of the Commissions in the Militia.

THE Lords Lieutenants of each county are appointed by the king, and have the chief command of the militia in their respective counties.

In 1786, an act of parliament was made for amending and reducing into one the Militia Laws of England. By virtue of this act the lieutenants of counties appointed by his Majesty are to nominate twenty deputy lieutenants (three of whom may act, when the lieutenant is out of the kingdom) together with officers duly qualified to command the militia of the county. They are, within fourteen days after the appointment of officers, to certify their names and rank, and in case his Majesty does not signify his disapprobation of any of them, their commissions are then to be made out, and are not revokable on the death of the grantor. These officers are to rank with the officers of such of his Majesty's forces as are liable to serve out of Britain, as youngest of their rank.

Qualifications.

THE qualification for a deputy-lieutenant is an estate of 200l. a year in possession, or the reversion of one of double that value. A colonel to be in possession of an estate of 1000l. a year, or heir apparent to one of 2000l.; a lieutenant colonel to have an estate of 600l. a year, or be heir to one of 1200l.; a major or captain to be in possession of 200l. a year, or heir to 400l. a year, or younger son of some person, who is, or was at the time of his death, possessed of an estate of 600l. a year; a lieutenant to have a real estate of 50l. a year, or a personal estate alone of 1000l. value, or real and personal estate together to the value of 2000l. or else to be son of a person who is, or was at the time of his death, in possession of an estate of the yearly value of 100l. or a personal estate alone to the amount of 2000l. or real and personal together to the amount of 3000l.; an ensign to have a real estate of 20l. a year, or a personal estate alone of 500l. value, or real and personal together to the amount of 1000l. or else to be son of a person, who is, or was at the time of his death possessed

feſſed of a real eſtate of 50l. a year, or a perſonal eſtate alone to the amount of 1000l. or real and perſonal together to the amount of 1500l. Of which eſtates, required as qualifications for deputy lieutenants, colonels, lieutenant-colonels, majors, captains, lieutenants and enſigns, one moiety is to be ſituate within the reſpective counties, ridings, or diviſions, in which they are appointed to ſerve.

The qualifications for officers in the counties of Cumberland, Huntingdon, Monmouth, Weſtmoreland and Rutland, are in the following proportions: a deputy lieutenant 150l. a year; a colonel 600l.; a lieutenant-colonel or major commandant 400l.; a major or captain 150l.; a lieutenant 30l.; and an enſign 20l. or 300l. perſonal property. The regulations are nearly the ſame with regard to cities that are counties within themſelves; and in the Iſle of Ely the qualifications are ſtill ſmaller, a captain being duly qualified there by an eſtate of 100l. a year.

Leaſes on lives of 300l. per annum are to be deemed equal to a qualification of 100l. a year, and ſo proportionably. Eſtates granted for 20 years of an annual value equal to thoſe required

to qualify by this act, are allowed as sufficient qualifications.

No commission superior to that of a lieutenant is to be granted till the qualification is delivered in; and the officers are required to take the oaths within six months after their appointment. The names and rank of the several officers, together with their qualifications, are to be inserted in the London Gazette, and annually laid by the secretary of state before parliament.

The penalty on such as act without a due qualification, is 200l. for every deputy lieutenant or field officer; 100l. for every captain so offending; half of which goes to the person that sues, and the proof of the qualification lies on him against whom the action is brought. This, however, is not to prevent peers of the realm, or their heirs-apparent, from acting as deputy lieutenant, field officers, or captains, without any qualification.

Militia officers serving in time of actual invasion or rebellion, may on account of their military merits, be promoted by the lord lieutenant to the rank of captain, without the qualification required by the act.

Quotas

Quotas that each County is to furnish.

Bedford	—	—	—	—	400
Berks	—	—	—	—	560
Bucks	—	—	—	—	560
Cambridge	—	—	—	—	480
Chester, with City	—	—	—	—	560
Cornwall	—	—	—	—	640
Cumberland	—	—	—	—	320
Derby	—	—	—	—	560
Devon, with City of Exeter	—	—	—	—	1600
Dorset, with Town of Pool	—	—	—	—	640
Durham	—	—	—	—	400
Essex	—	—	—	—	960
Gloucester, with Cities of Gloucester and Bristol	—	—	—	—	960
Hereford	—	—	—	—	480
Hertford	—	—	—	—	560
Huntingdon	—	—	—	—	320
Kent, with City of Canterbury	—	—	—	—	960
Lancaster	—	—	—	—	800
Leicester	—	—	—	—	560
Lincoln with City of Lincoln	—	—	—	—	1200
Middlesex, exclusive of Tower Hamlets	—	—	—	—	1600
Monmouth	—	—	—	—	240
Norfolk with City of Norwich	—	—	—	—	960
North-					

Northampton	—	—	—	640
Northumberland, with Newcastle and Berwick	—	—	—	560
Nottingham, with Town of Nottingham				480
Oxford	—	—	—	560
Rutland	—	—	—	120
Salop	—	—	—	640
Somerfet	—	—	—	840
Southampton with Town of Southampton				960
Stafford with City of Litchfield			—	560
Suffolk	—	—	—	960
Surrey	—	—	—	800
Warwick with Coventry			—	640
Westmorland	—	—	—	240
Worcester with City of Worcester				560
Wilts	—	—	—	800
{ West Riding of York, with City				1240
{ North Riding, York		—	—	720
{ East Riding, with Kingston upon Hull				400
Anglesea	—	—	—	80
Brecknock	—	—	—	160
Cardigan	—	—	—	120
Carmarthen, with Town			—	200
Carnarvon	—	—	—	80
Denbigh	—	—	—	280
Flint	—	—	—	120
				Glamorgan

Glamorgan	—	—	—	360
Merioneth	—	—	—	80
Montgomery	—	—	—	240
Pembroke, with Haverford West	—			160
Radnor	—	—	—	120

Of the Allowances in Barracks, Camp, and Quarters.

THE allowances to troops, beyond the gross pay in the pay-office, come under the head of extraordinaries of the army. Such are the expences for barracks, marches, encampments, &c.

Of the Allowances in Barracks.

IN 1794 his Majesty was pleased to regulate the barrack allowances upon a new plan, and appointed a barrack-master general to superintend the barracks in Great Britain.

By the warrant issued upon that occasion, every barrack-master, on troops arriving in barracks, delivers up to the commanding officer the number of rooms necessary, with an inventory of the furniture and utensils, stating the condition thereof. Two copies of this inventory signed
by

by the commanding officer are given to the barrack-master, one of which he transmits to the barrack-master general.

The barrack-master cannot change any article unless it is certified by the commanding officer as unfit for farther use; and all certificates must be sent to the barrack-master-general, as vouchers for the delivery of what is required.

Once a month the barrack rooms and furniture must be inspected by the commanding officer and barrack-master. All damage, making allowance for wear and tear, to be estimated by the barrack-master, and the amount of what sum is necessary to make good the same, laid before the commanding officer; if it is not immediately paid, the demand must be verified by the barrack-master's affidavit, sent to the barrack-master general, who is to transmit a copy thereof to the commanding officer, and require an immediate answer. Should it appear that injury has been done to the barracks or furniture, the barrack-master general certifies the amount of the repairs to the secretary at war, that the regiment may be charged with it. But if the demand is not made by the barrack-master immediately

mediately after the inspection, the damages to be made good by him.

On the first of every month the commanding officer must transmit to the barrack-master general, a return of the number of officers and men stationed in the barrack for the preceding month, and the barrack-master is to send a weekly return of the officers and men to whom stores have been issued.

Half-yearly accounts up to 24th June and 24th December, with general returns of the receipts and issues, to be sent to the barrack-master general, within fourteen days after the above periods, that they may be examined and settled without delay.

Every barrack-master must, when a regiment or detachment marches in or out of barracks, report to the barrack-master general, specifying the regiment or detachment, the commanding officer's name, and the number of officers and privates.

Once in three months, viz. 25th March, 24th June, 23d September, and 24th December, the barrack master must send a return of the state of the barracks, furniture, and utensils, both in use and in store, specifying the condition they
are

are in, and what number of rooms have been occupied during the three months preceding. The commanding officer must counterfign these returns.

All deliveries of firing and candles to be vouched by certificates as well as by accurate returns, under the hand of the commanding officer, and transmitted along with the accounts.

If the barrack-master neglects any part of his duty, the commanding officer must report the same to the barrack-master general, who is authorized to send down an inspector to take possession of the barracks, till matters are settled, and the expence of the inspector to be charged to the barrack-master's account, and stopped out of his pay.

On the arrival of a regiment in barracks, the non-commissioned officers and privates are supplied by the barrack-master with one pair of clean sheets to each bed, for which three pence per pair must be paid for a double bed, and two-pence per pair for a single bed, and the same every month when they are changed, for the washing. To every room the following articles are given: bedsteads, mattresses, paliaffes, bolsters, blankets, sheets, rugs, round towel, table, racks

racks for arms, fire irons, iron pots, pot-hooks, iron trivets, ladles, flesh-fork, frying-pan, grid-iron, large bowls or platters, small bowls or porringers, trenchers, spoons, water bucket, coal tray, bellows, candlestick, tin can of three gallons, large earthen pan for meat, basket for coals, drinking horns, earthen chamber pots, broom and mop.

The rooms for the quarter masters and serjeants of cavalry, and the serjeant-major and quarter-master serjeant, are furnished in the same manner as the soldiers.

Officers rooms are furnished with a table, two chairs, a coal box, coal tray, bellows, fire-irons, and fender.

The following table will shew the proportion of rooms for officers, non-commissioned officers, and privates of cavalry and infantry.

	<i>Cavalry.</i>				<i>Rooms</i>
Field Officers, each	—	—	—	—	2
Captains, each	—	—	—	—	1
Subaltern, staff, and quarter-masters, each					1
The serjeant of each troop of dragoons, and the corporals of each troop of horse					1
Eight rank and file	—	—	—	—	1
Officers messs	—	—	—	—	2
	G				Infantry.

Infantry.

					<i>Rooms</i>
Field officers, each	—	—	—	—	2
Captains, each	—	—	—	—	1
Two subalterns	—	—	—	—	1
Staff, each	—	—	—	—	1
12 Non-commissioned officers and privates					1
Officers' messes	—	—	—	—	2

When there are a sufficient number of rooms in a barrack, subalterns of infantry may have one each, and the full allowance of coals and candles.

During the months of November, December, January, February and March, every cavalry room has weekly, $3\frac{1}{4}$ bushels of coals, and $2\frac{1}{2}$ pounds of candles. The same quantity of coals to the infantry, but only $1\frac{1}{4}$ pound of candles.

During April, September, and October, 2 bushels of coals and two pounds of candles are issued to the cavalry. To the infantry the coals are the same, with one pound of candles.

In May, June, July, and August, the cavalry have $1\frac{1}{4}$ bushels of coals and $1\frac{1}{2}$ pound of candles. The like quantity of coals to the infantry with three quarters of a pound of candles.

For

For a commissioned officer's guard, 7 bushels of coals, and 4 pounds of candles, are issued weekly from 1st September to 1st May. A non-commissioned officer's guard has half the above for the same period.

Candles, at the rate of one pound per week, are allowed for each lanthorn in the passage and galleries.

Straw is furnished every two months for the bedding of non-commissioned officers and privates.

In the cavalry barracks, returns of forage are issued for the effective horses in the following proportion.

				<i>Rations</i>
Field officers	—	—	—	4
Captains	—	—	—	3
Subalterns and staff-officers			—	2
Quarter-masters, each		—	—	1
Non-commissioned officers and privates, each				1

For these rations $8\frac{1}{2}$ d. per diem is stopped.

The ration of forage for each horse, is, 18lb. of hay, 6lb. of straw, and 8lb. of oats, at 40lb. to the bushel, per diem.

Each stable is furnished with 2 pitchforks, 2 shovels, 1 lantern, 1 wheelbarrow, two water

buckets, and 4 brooms. The latter are received every month.

To all non-commissioned officers and soldiers effective in barrack, 5 pints of small beer are allowed daily.

Allowance in Quarters.

1. COMMISSIONED OFFICERS.

IN England officers are billeted on inn-keepers only, all private houses having been exempted, by an Act of Parliament, passed in the reign of K. Charles II.

In Scotland they are billeted on houses in general, conformably to the laws in force at the Union, and are exempted paying money to the possessors of such houses for their lodging, except in the suburbs of Edinburgh.

Neither the Act above referred to, nor the Mutiny Act, expresses in a definite manner the quarters which publicans are to furnish the officers, and therefore there are frequent disputes between them and their landlords, which can only be settled by the justices of the peace, according to the spirit of the Act to the best of
their

their judgment. No certain rule being laid down, they must go upon the ground of analogy.

By examining what officers are entitled to in barracks, it will appear that a captain should be provided, in virtue of his billet, with a proper room to himself; and that a single room with two beds will suffice for two subalterns or staff officers.

But a circumstance to be considered likewise, is the means or ability of the person quartered on.

Field officers and captains have no other claim on publicans on whom they are quartered, but their lodging, fire, and candle; neither are their horses billeted.

Subaltern officers, both of dragoons and infantry, are entitled to have their horses provided with stabling, and hay and straw. The Mutiny Act allows only 6d. per diem to the inn-keeper for every horse so furnished; but the late Act for the Relief of Inn-keepers allows an additional $4\frac{1}{2}$ d. per diem for each officer's horse billeted; the former 6d. is paid by the officer, and the $4\frac{1}{2}$ d. is charged to government by the regimental pay-master. Subaltern officers of dragoons and foot, in terms of the Mutiny Act, are

entitled also to diet and small beer for 1s. per diem, and subaltern officers of horse for 2s. per diem.

There are situations in which officers are allowed *lodging money*; but this is never the case but in *barrack towns*, and under circumstances where they cannot be accommodated in the barracks, nor be provided with billets. As this is an expence incurred in the department of the barrack-master general, he has fixed the following allowances for lodging.

The rates for each rank are: field officers, 10s. 6d. per week; captains, 8s. per week; subalterns and staff, 6s. per week. The pay-master is to transmit every two months to the agent, a return of lodging money certified in the following manner:

1. The barrack-master of the place is to certify that the officers could not be supplied with requisite apartments in the barracks.
2. The resident assistant quarter-master general of the district, or other competent officer in the suite of the general commanding, is to certify that billets could not be procured for the officers specified in the returns.
3. The commanding officer of the corps is to certify

certify that the officers specified were present, and did provide themselves with lodgings.

4. The general commanding in the district is to confirm by his signature the above declarations.

Lodging money is paid by the barrack office to the agents of regiments by a bill at 30 days sight; but unless the return has every one of the above mentioned certificates it will not be admitted, and of course the money cannot be received.

2. NON-COMMISSIONED OFFICERS AND PRIVATES.

BY certain clauses in the Mutiny Act, they are to be provided with proper lodging, fire, and candle, and furnished with diet and small beer by the publican; those of the cavalry for 6d. per diem each, and those of the infantry for 4d. per diem. But this the soldiers could only insist upon when on a march; or when recruiting, for the space of *seven* days after halting at any quarters: at the expiration of which the landlord was exempted from the necessity of finding them in diet, on condition of furnishing them with candles, vinegar, and salt, and either small beer

beer or cyder, not exceeding 5 pints for each man per diem, *gratis*; together with the use of fire, and the necessary utensils for dressing and eating their meat. The horses are likewise to be billeted, paying the publican for hay and straw at the rate, expressed in the Act, of 6d. per diem for each horse. But the Act for the Relief of Inn-keepers, which took place on the 20th May 1795, alters very considerably the situation of the publican with respect to the non-commissioned officers and privates.

When the men are stationary in quarters, it is in the option of the inn-keeper to victual them or not. If he gives them diet and small beer, he receives *six pence* per diem from those of cavalry, and *four pence* per diem from the infantry, to be paid him out of the subsistence of the men.

But when the men are on a march, the publican is *obliged* by this act to furnish them with diet or beer, for the day of their arrival, either at their final destination, or at an intermediate place, and for two days subsequent, unless one of the two subsequent days be a market day, either in the town or within 2 miles thereof; in which case the publican may discontinue to victual

tual them. On the days the Act obliges the inn-keeper to victual them, government allows an extra rate of *four pence* per diem for the cavalry, and *sixpence* pence per diem for the infantry, which added to the old rates of six pence for the cavalry and four pence for infantry, make 10d. per diem for the publican from each man.

This additional or extra rate of 4d. for the cavalry and 6d. for the infantry, is called *Marching Money* or *Billet Money*.

In every case where the publican does not diet the men, he must furnish them with candles, vinegar, salt, and small beer or cyder; and in the place of doing so *gratis*, as formerly, government now allows him *two pence* per diem for each man so furnished. This allowance is termed *Beer Money*.

Recruiting parties, and their recruits, are precisely on the same footing with the publicans as all other parties of soldiers are: but if a recruiting party and their recruits shall remove from their station and return again within 28 days, they are not entitled to be supplied for 2 days with diet and beer by the publican at the old rates; but if the period of absence exceed 28 days, then they
may

may claim the 2 days diet as above specified in terms of the Act.

The subsistence of every troop horse is 9d. per diem, and the distribution of it is as follows: 6d. per day to the inn-keeper for hay and straw, $2\frac{1}{4}$ d. per day in aid of oats, $\frac{1}{2}$ d. per day for the farrier.

In order that the quantity of 8lbs. of oats may be furnished the horses, government pays the difference of price above the $2\frac{1}{4}$ d.

This forms what is called the *Extra Feeding Account* of the cavalry, and is only allowed when horses are in quarters. This allowance is also extended to a certain number of officers horses, viz. 4 for a field officer; 3 for a captain; 2 for a subaltern or staff officer; and 1 for a quartermaster.

The effective horses are rated at 8lbs. of oats per day—the number of pounds divided by 40, gives the quantity in bushels, which is reduced to quarters, &c. and the price paid per quarter being given, the amount of the whole is set down, from which is deducted $2\frac{1}{2}$ d. per diem for every horse charged in the account, including the officers horses according to the number allowed and specified above.

Troop

Troop horses, and those of officers entitled to billets, were furnished with hay and straw, in terms of the old Act, at 6d. per diem each, which was stopped out of the 9d. per diem, allowed for the subsistence of the horse; but, in consideration of the advanced price of these articles, government now allows, pursuant to the Act for the Relief of Inn-keepers, $4\frac{1}{2}$ d. per diem for every horse so furnished, in addition to the former six pence, whether stationary in quarters, or on a march, so that the inn-keeper has now $10\frac{1}{2}$ d. per diem for every horse supplied with hay and straw.

By

By a warrant of his Majesty's, issued during the present War, the following distribution of a private Dragoon's Pay is ordered.

	£.	s.	d.
Pay - - - -	12	3	4
Bread when on duty -	2	5	7½
Necessary money, old and new allowances -	2	14	10

Total £17 14 10 for 365 days.

Which is to be applied thus,

	£.	s.	d.
For provisions, including bread	9	2	6
For breeches, in two years, value 1l. 6s.	0	13	0
For stable jacket, trowsers, and foraging cap, in two years, 15s.	0	7	6
Horse cloth, 6s. 6d. surcingle 3s. 6d. in six years	0	1	8
Feeding bag 1s. watering bridle 3s. 6d. collar and log 6d. in six years	0	0	10
Three shirts and turn-over, at 6s. 6d. each	0	19	6
One stock and clasps -	0	1	0
Two pair of worsted stockings	0	4	10
Two pair of thread or cotton stockings, at 3s. each and two pair of short gaiters, at 1s. 8d. each, or two pair of long black cloth gaiters at 4s. 8d. each.	0	9	4

2 17 8

12 0 2

			£.	s.	d.
	Brought over	—	12	0	2
Two pair of shoes	-	£0 14 0			
Mending ditto	- - -	0 3 0			
Two shoe brushes	-	0 1 0			
Powder, pomatum, soap,	}	0 12 0			
combs, and razors					
Knee buckles	- -	0 0 6			
Clothes brush, picker, worm,	}	0 16 9			
emery, oil, pipe-clay,					
whiting and blacking					
Washing and mending	-	1 6 0			
Mane comb, 6d. curry comb	}	0 2 1			
and brush 3s. 6d. in two					
years					
Taylor's bill	- - -	0 2 9½			
			3	18	1½
			15	18	3½
	Balance over		1	5	6
			Total	£17	3 9½

The pay of the serjeants, corporals, and trumpeters, making allowance for the difference, is subject to the like estimate and expenditure.

The balance of 1l. 5s. 6d. forms a fund, out of which such necessaries as may be wanted are provided.

At the end of every year the men must be accounted with, and if any balance remains in their favour it must be paid to them.

By warrants from his Majesty, dated 4th Ja-

H

nuary

nuary, and 5th December 1792, certain new allowances were made, and the pay of the infantry serving at home ordered to be applied as follows:

*Table of the Weekly Pay of Non-commissioned Officers,
Drummers, and Privates.*

	£.	s.	d.
Serjeant-major and quarter-master	}	0	10 6
serjeant, each - - -			
Serjeant - - - -		0	7 0
Corporal and drummer, each -		0	4 8
Private man - - - -		0	3 6

Which with the following allowances, makes a considerable addition, particularly to the pay of the privates.

1. Bread money. To every effective non-commissioned officer, drummer, and private, present with the regiment or on command, $1\frac{1}{2}$ d. *per diem*. The money for this purpose is issued with the subsistence monthly, in advance to the agent of the regiment.

2. Allowance for necessaries. The sum of 6s. 1d. half yearly is paid to every effective private man. This is the allowance which was formerly called poundage.

3. New

3. New allowances for necessaries. To all non-commissioned officers, drummers, and privates, the sum of 6s. 7½d. is paid half yearly.

The necessary money is issued half yearly, according to the establishment, immediately after the 24th of June; but on or immediately after the 24th of December, an account from each regiment must be made, stating the whole demand for the year, and giving credit for the money already received. The agent delivers this account into the War-office, who receives the balance wanting to complete the allowances for the effective number.

With the above allowances the pay of a private foldier for 365 days will be as follows:

	£.	s.	d.
Pay - - - - -	9	2	6
Bread money - - - - -	2	5	7½
For necessaries, old and new allowances - - -	1	5	4½
Total	£12	13	6

This Sum is applied thus :

	£.	s.	d.
For food at 3s. per week, or annually -		7	16 5½
For a second pair of breeches £0 6 6	0	6	6
A pair of black cloth gaiters -	0	4	0
A second pair of ditto -	0	4	0
Altering clothing to fit -	0	2	6
One hair leather -	0	0	2½
Two pair of shoes yearly -	0	12	0
Soling shoes per year -	0	4	0
A pair of stockings, or two pair of socks }	0	1	6
Two shirts yearly -	0	11	0
Worsted mitts, yearly -	0	0	9
A foraging cap, yearly -	0	1	3
A knapsack at 6s. once in 6 years }	0	1	0
A clothes brush at 1s. once in two years }	0	0	6
Three shoe brushes yearly -	0	1	3
Pipe clay and whiting yearly	0	4	4
Black ball yearly -	0	2	0
Powdering bag and puff, once every three years, at 1s. 6d. }	0	0	6
Two combs yearly -	0	1	0
Pomatum and powder yearly	0	3	0
Washing (4d. per week) yearly	0	17	4

3 18 7½

Balance remaining 11 15 1
0 18 5

Total £12 13 6

The

The balance of 18s. 5d. which is about 4½d. per week, is to pay for such necessaries as may be accidentally wanted, it must be reserved for that purpose. If not used it will be accounted for half-yearly. Should it so happen that any of the articles included in the expenditure of the 3l. 18s. 7½d. are not wanted, the money in that case to be accounted for at the end of the year.

Independent of the above allowances, there are others, such as,

1. For brushes, pickers, turn-screws, worms, brick-dust, emery, and oil. The actual expenditure of these articles to be certified for upon honour by the colonel or commanding officer, provided it does not in any half year exceed 1s. 4½d. per man of each effective rank and file. The account to be transmitted through the war office to the office of ordnance, where the allowance is paid to the agents of regiments.

2. For watch-coats for sentries, at the proportion of 6d. per man, half yearly, including non-commissioned officers. To be charged in the annual accounts of the regiment. The watch-coats to be provided when wanted. This allowance is granted for the full establishment of non-commissioned officers and privates.

The foregoing allowances, old and new, for necessaries, as also the bread money, are now consolidated into one rate, which is issued monthly, with the soldier's subsistence, and for which he is to be accounted with in the same manner as for his pay.

The allowances for cleaning arms, and for furnishing watch coats, are not included in the consolidation of allowances, but are charged by regiments of infantry in the same manner as before; the reason is, these two allowances are considered as regimental, and from which the soldier never derived any personal emolument; therefore could not, on any just principle, be comprehended with the others.

Vide an abstract of the Consolidation Warrant in the appendix to this work.

In addition to the above allowances, government has, since the high price of provisions, granted to the non-commissioned officers and privates of cavalry and infantry, an allowance on the purchase of their bread and meat.

Formerly the soldier had a six pound loaf of bread every 4 days, or a pound and a half of bread per diem, for which he paid, when in camp, only 5d. per loaf, and the rest was charged
to

to government by the contractors. Orders were given afterwards that men in quarters should have bread on the same terms as in camp.

During the great scarcity and high price of wheat, government deemed it proper that the soldiers should have their allowance of bread retrenched to one pound per diem, or a four pound loaf every four days, and that the value of the half pound of bread thus retrenched should be laid out in the purchase of vegetables, or any other nourishing article of food. The pay-master forms a contract for the bread and pays whatever is the market price. The deliveries are every 4 days;—the soldier pays 5d. per loaf; and whatever more it may have cost, the pay-master charges in his bread account to government. He also charges, in this bread account, the amount of the half pound retrenched per diem, at the same rate the four pound loaf is publicly sold.

As a further indulgence to the army, the non-commissioned officers and soldiers are not to pay more for their butcher's meat than *four pence half-penny* per pound, all above that price is to be charged by the pay-master in his account of meat to government, taking care to make his purchase
on

on as good terms as possible. The quantity of meat to be thus delivered is not exactly fixed; in general the delivery runs from four to five pounds per week.

These accounts of bread and meat are to be made out every two months, stating the number of effectives present, the days of delivery, market price of the articles and difference, after the usual stoppage from the men that is charged to government.

To these generous accommodations on the part of government, if we take into consideration the effect which the new Act in favour of the publican has on the manner in which he treats the men billeted on him; the situation of the foldier is comfortable in every respect, nor can he with justice desire or expect more.

3. The allowance for escorting deserters. As foldiers wear their necessaries very much in escorting deserters, the following table will shew the allowance given to them for that purpose.

<i>Distances from Quarters.</i>	<i>Parties of 2 Men.</i>	<i>Parties of 3 Men.</i>	<i>Being to each Man</i>
	<i>£. s. d.</i>	<i>£. s. d.</i>	<i>£. s. d.</i>
<i>Between 8 and 20 miles</i>	0 2 0	0 3 0	0 1 0
20 50	0 4 0	0 6 0	0 2 0
50 100	0 8 0	0 12 0	0 4 0
100 150	0 10 0	0 15 0	0 5 0
150 200	0 12 0	0 18 0	0 6 0
<i>Above 200</i>	0 15 0	1 2 6	0 7 6

In

In the like proportion, allowances are made to parties of four, five, and six men, but no higher.

Escorts for Deserters are to be as follows.

3	Men for an escort of from	5 to 8	deserters.
4	- - -	from 9 to 12	
5	- - -	from 13 to 17	
6	- - -	from 17 to 20	

Returns of this duty must be made up after the 24th of June and December, for the half year preceding, and transmitted to the war-office that the same be paid. The form of these returns must express the dates of routes, number of deserters, where and from whom received, where and to whom delivered, and the strength of parties.

The cavalry, when escorting deserters, have the same allowances as the infantry.

The commanding officer of any detachment receiving orders to send an escort with a deserter, is to advance an adequate sum of money on account of pay, as the probable time of his confinement in gaol, and march to his final destination may require. Such necessaries as he may also stand absolutely in need of are also to be provided.

provided. The different sums of money thus advanced are to be particularized on the back of the *Route*.—The commanding officer, or his adjutant or pay-master, by his direction, are to sign their names on the back of the route.

When the deserter is handed over, either to the gaoler or to another party, the party receiving him is to certify the balance of money they receive with him.

The distribution of the money is to be stated on the back of the route, and if any improper charges appear, the non-commissioned officer, under whose care they were contracted, must make good the amount thereof.

The agent of the regiment to which the deserter belongs, is to repay the money advanced, provided he sees the route, and is satisfied that the money is fairly accounted for.

The agent is to charge the money in the following manner.

Six pence a day subsistence against the public in his contingent account.

Necessaries and handcuffs against the deserter to be paid for by stoppages.

Medicines, and expences on account of sickness,

nefs, to be charged against the surgeon of the regiment.

For the apprehending deserters the Mutiny Act allows twenty shillings for each, to be paid by the collector of the land-tax, on producing to him a justice of the peace warrant to that effect.

Of the Allowances to Infantry Officers in Camp.

PREVIOUSLY to a regiment's taking the field, bāt, baggage, and forage money, is issued to the agents for the officers of infantry regiments.

The following table is the distribution for 1793, in the different home camps.

<i>Officers.</i>	<i>For Baggage</i>			<i>For Forage.</i>			<i>Total.</i>		
	<i>£.</i>	<i>s.</i>	<i>d.</i>	<i>£.</i>	<i>s.</i>	<i>d.</i>	<i>£.</i>	<i>s.</i>	<i>d.</i>
Colonel - -	7	10	0	28	15	0	36	5	0
Lieutenant Colonel	7	10	0	22	10	0	30	0	0
Major - -	7	10	0	17	10	0	25	0	0
Captains, each	7	10	0	12	10	0	20	0	0
Captain Lieutenant	7	10	0	5	0	0	12	10	0
Subalterns -									
Adjutant -									
Quarter-master									
Chaplain - -									
Surgeon - -	7	10	0	5	0	0	12	10	0
Mate . . .									

In

In 1794, instead of the insufficient sum allowed to purchase a baggage horse, 18l. 18s. were allowed for that purpose, and such subaltern officers as had not served the year before, were allowed 12l. 10s. baggage and forage money, instead of 8l. 8s.

The following table is the allowance for 1794.

Officers.	Allowance to purchase one Horse.			Allowance for 100 days Forage.		
	£.	s.	d.	£.	s.	d.
Colonel	18	18	0	27	10	0
Lieutenant Colonel	18	18	0	22	10	0
Major	18	18	0	17	10	0
Captains, each	18	18	0	12	10	0
For every two subalterns and staff officers }	18	18	0	8	8	0
Surgeon, for self and medi- cine chest }	37	16	0	8	8	0

The number of horses allowed for the officers of a regiment of infantry are as follows ;

Colonel — — — —	9
Lieutenant-colonel — — — —	7
Major — — — —	5
Captains, each — — — —	3
Captain-lieutenant — — — —	2
For every two subalterns and staff officers	1
Surgeon, for self medicine and chest —	2

The baggage and forage allowance is what of-
ficers

ficers of the army call tent money. The first table for 1793, is that which regulates the home encampments. Regiments of cavalry on taking the field have no baggage and forage allowed them, but their field officers and captains have an allowance of 18l. 18s. to purchase a horse, and the subalterns and staff an allowance for one between every two of them.

The surgeon has besides an allowance for one horse for his medicine chest.

The infantry have *sometimes* but not *uniformly* an allowance per company of two horses while on foreign stations: viz. bât and blanket horses.

The common charge for tents is as follows:

A field officer's marquée and tent, &c.	£29	0	0
A captain's ditto	—	—	21 0 6

The subalterns have a tent between every two of them.

☞ *For the Proportion of Bread, Wood, Straw, and Forage, allowed the Troops in Camp, see Appendix.*

Allowance to Officers and Soldiers on working Parties.

WHEN corps are employed on fatigues which are not purely of a military nature, or a constant and regular part of their duty, such as digging canals, repairing roads, working on fortifications, except such as may be constructed in the field, or upon actual service, they are commonly allowed some addition to their pay, as a reward for their labour, and a compensation for their extraordinary wear of necessaries: * half of which should always be paid into the hands of the captains, and commanding officers of companies, for this latter purpose.

When employed in making and repairing the roads in North-Britain, the subaltern officers and soldiers were allowed double pay; but the captains received nothing additional. The same rule still holds good with regard to the captains; and the rates for the inferior officers and sol-

* Here it may be observed, by the way, that the British troops might, in time of peace, be employed much more than they are on works of this nature, with equal advantage to the public and to themselves.

diers,

diers, now employed on the different works in England, are as follows :

		<i>Per diem.</i>	
		<i>s.</i>	<i>d.</i>
Each subaltern officer	—	3	0
— Non-commission officer		1	3
— Private soldier	—	0	9

But in some parts, the subaltern officers are paid only 2s. 6d. each *per diem*.

Though it is not usual to pay troops any thing extraordinary for fatigues, when in the field, such as for cutting fascines, clearing roads, throwing up lines, redoubts, &c. yet at a siege, they are commonly paid for their labour according to the following rates :

	<i>s.</i>	<i>d.</i>
Each workman in the trenches per night,	0	8
Those on the batteries each 24 hours,	1	4

The volunteers, who are retained during the siege, to fill up the ditch, lay a bridge over it, or such dangerous enterprizes, have, whether employed or not, every 24 hours.	}	2	6

Wool-pack volunteers, when employed, each — —	}	5	0

For planting a gabion, and filling it with earth, when the approaches are carried on by demi-sap	}	0	6

			s.	d.
For making a fascine and picket			0	3
For a saucisson	—	—	0	6½
For a hurdle	—	—	0	8
For a gabion	—	—	1	4

Besides which, there are a great many that cannot be regularly stated; such as the pay of miners; of those employed in sinking wells or pits, to find out the mines of the enemy; for which they are sometimes paid 6s. 8d. an hour, Those who work in the sap have also extraordinary wages.

In Canada, during the time Sir Frederick Haldimand was commander in chief, in the American war, each private soldier when employed on fortifications or other public works, was paid 3d. and a gill of rum *per diem*. Officers were occasionally employed, but they had no extra pay, assistant engineers excepted.

Of the Allowance given to Officers sent Home from foreign Stations on the Recruiting Service.

			£	s.	d.
From North America, West-Indies			12	10	0
and Africa	—	—			
From Gibraltar	—	—	5	5	0

Of

*Of certain Annual Allowances to Regiments of
Cavalry and Infantry.*

CAVALRY.

FOR corps consisting of three troops or upwards, the following sums are granted :

	£.	s.	d.
For postage and stationary —	12	0	0
As an extra allowance for ditto	6	0	0
For fire and candles for guards, <i>per diem</i>	0	0	6
For carriage of ammunition, <i>per annum</i>	10	0	0
For carriage of regimental stores to each troop, <i>per mile</i> —	}	0	1 0
For detachments for the same, pro- vided the troop to which they be- long is not in motion			
		0	0 9

For Corps of less than three Troops.

For postage and stationary —	8	0	0
For extra allowance — —	4	0	0

The other contingent allowances the same as for three troops and upwards: but if a corps has no field officer, ten pounds are allowed for fire, candle, and carriage of ammunition, taken together.

INFANTRY.

FOR corps of 360 men or upwards are granted yearly ;

	£.	s.	d.
For postage, stationary, guard-rooms, and store-rooms taken together	30	0	0
An extra allowance for postage and stationary — —	6	0	0
Daily fire and candles for guards	0	0	6
For carriage of ammunition	10	0	0
For carriage of regimental stores to each company <i>per mile</i>	0	1	0
For detachments, if the company they belong to is not in motion	0	0	9
Hospital allowance, per annum	30	0	0

If any expence is incurred for warrants for impressing waggons, it must be charged.

For corps not amounting to 360 privates.

	£.	s.	d.
For stationary, postage, guard and store rooms — —	20	0	0
For extra allowance — —	4	0	0

The other allowances the same as above stated.

The actual expence of package, examining, engraving, and carriage of arms to head quarters is allowed, when properly vouched for.

Of

*Of the Provision for disabled Officers and
Soldiers.*

A late secretary at war remarked, in one of his official letters, that there are but too few comfortable retreats from active service for the veteran officer in this country. The only provision that the establishment affords for them are, the commissions in the corps of invalids, (which are not in proportion to the strength of the army, and the military governments.)

It is this circumstance that originally gave rise to the sale of commissions, which has grown so prejudicial to the service. Yet, however injurious that practice may be to the army in general, there is another method of providing for veteran officers, though at present much discontinued, which proves infinitely more so to the particular corps, in which it is suffered to take place: viz. the going out upon full-pay. In this case, if it is the lieutenant-colonel that retires, the person, who succeeds him in the commission of lieutenant colonel, receives only the pay of major; the major serves on captain's pay, the youngest captain on that of lieutenant, the youngest lieutenant

tenant on that of ensign, and the youngest ensign without any pay. But when an officer retires in this manner, it must be with the universal consent and recommendation of the corps.

Officers wounded in the service are entitled to his Majesty's bounty, by a warrant issued at the commencement of the late war—*viz.*

“ If a wound shall be received in action by any commission officer, which shall occasion the loss of an eye or limb, or the total loss of the use of a limb, he shall receive a gratuity in money, equal to one year's full pay; and further be allowed such expence relating to his cure, if not performed at the king's charge, as shall be certified to be reasonable by the surgeon general of the army, and inspector-general of the royal infirmary, upon examination of the vouchers, which he shall lay before them. If the wound received should not amount to the loss of a limb, the charge of cure only shall be allowed, certified as above. When any commissioned officer shall lose an eye or limb, as aforesaid, the commanding-officer of the corps in which he serves, shall deliver to him a certificate, specifying the time when, and the place where, the said accident happened; a duplicate of which
certificate

certificate shall be sent with the next monthly return,.

“ When any commission-officer shall be killed in action, his widow and orphan children, if he leaves any, shall be allowed as follows:

“ To the widow, a full year's pay, according to her husband's regimental commission.

“ To each child under age, or not married, one-third of what is allowed to the widow. Posthumous children to be excluded.

“ All persons dying of their wounds within six months after battle, shall be deemed slain in action.

“ The commanding officer of the corps, in which the slain officer served, shall, on demand, give a certificate of his having been killed in action to his surviving wife and orphans; respectively specifying the time when, and the place where such accident happened; a duplicate of which certificate shall likewise be sent with the next monthly return.”



Allowances to discharged Men.

WHEN men are discharged, and not recommended to Chelsea Hospital, they have the following allowances to carry them home.

To any part of England, 14 days subsistence.

When discharged in England, to any part of Scotland 21 days subsistence.

To any part of Ireland, 28 days subsistence.

The allowance to a rejected recruit is regulated by the distance he is at from the place of his enlistment. If not exceeding 40 miles he has 4 days pay; and in the same proportion to 100 miles; for distances exceeding 100 miles he is to get the same allowance as before stated for discharged foldiers.

Pensions to Commission Officer's Widows.

Colonel	—	£. 50	Ensign or Cornet	£. 16
Lieut. Colonel	—	40	Adjutant	— 16
Major	—	30	Quarter-master	— 16
Captain	—	26	Surgeon	— 16
Lieutenant	—	20	Chaplain	— 16
				If

If the provision for commission officers worn out in the service be, as was observed above, rather insufficient, that for the non-commission officers and soldiers on the foundation of Chelsea hospital, is, like Greenwich hospital for the navy, one of the most liberal and munificent institutions in Europe.

To be entitled to the benefit of this foundation the soldier must have served in the army 20 years, or been maimed or disabled in the service. Those admitted into the hospital are provided with clothes, diet, washing and lodging, and one day's pay in the week for pocket money. Their uniform is red, faced with blue.

An out-pensioner is paid 7l. 12s. 6d. a year, and may be draughted to do duty in any garrison in Great-Britain; in which case, as he has full pay, his pension ceases.

There are a certain number of serjeants, who have 1s *per diem* on the establishment; and as a further reward to merit, his Majesty has been pleased to grant 1s. *per diem*, during life, to such soldiers as have particularly distinguished themselves by their valour or good conduct: to the benefit of which bounty they succeed in rotation, as vacancies happen; the number being limited.

P A R T I I I .

Extract from the Report of a Committee, appointed to enquire into the State of the Army, 1746.

UPON a late enquiry by a committee appointed to consider the state of his Majesty's land-forces and marines, so far as relates to the distribution of the money granted by parliament for the pay, to the number of effective men, and the methods of mustering and recruiting, it appeared, that the charge of the 4 troops of horse-guards, and the 2 troops of grenadier guards, is no greater than heretofore, but that 5 regiments of horse, 10 of dragoons, 3 of foot-guards and 30 battalions of foot, employed on the British establishment for the year 1745, cost the nation, 999941l. 16s. 8d. whereas the same number of forces, divided as they now are, would have cost at the peace of Utrecht, only 871042l. 1s. 8d. so that the charge is increased 128899l. 15s.

This

This additional expence was occasioned as follows;

Anno

1713. An allowance was made
to commiffion - officers,
in lieu of fervants, £. s. d.
amounting to — 45698 0 0

1714. A further allowance for
fervants to officers and
quarter-mafters of horfe
and dragoons, amount-
ing to — — 10840 10 0

1718. An allowance for fervants
to the quarter - mafters
of marching regiments — 365 0 0

Total of increafed charge
for officers fervants — 56903 10 0

K

Increafed

Increased Charge for Officers			
servants brought forward	£.	s. d.	
— —	56903	10	0

Anno

1718. An allowance for officers' widows	—	—	15695	0	0
To colonels for clothing lost by deserters	—	—	14527	0	0
To captains for recruiting	—	—	12702	0	0
To agents	—	—	6351	0	0

1721. An addition of 3d. <i>per diem</i> to the pay of serjeants, corporals and private men of the dragoons	20969	5	0
---	-------	---	---

An addition of 4d. <i>per diem</i> to the pay of serjeants and corporals of the foot-guards	—	—	1752	0	0
---	---	---	------	---	---

Total charge thus increased 128899 15 0

Total

Total charge of Garrisons	£. s. d.
in Great-Britain	— 37033 15 2
Total charge at the first establishment	— 23956 14 8½
Charge of garrisons in- creased	— — 13077 0 5½
That of land forces	— 128899 15 0
Total of increased charge for land forces and gar- risons	— — 141976 15 5½

In order to know the propriety and reason of this addition to the public charge, the committee enquired into the method of clothing the army, and the money allowed for that purpose.

Of the Clothing of the Army.

IT appeared by the evidence before the committee, that the foot receives clothing annually except waistcoats, which are made out of the old coats of the preceding year,* the horse and

* This regulation has been since altered; the soldiers being now provided with fronts to their waistcoats, and the backs are made out of the old coats, as before.

Out of which balance, the colonel to find all sorts of clothing and accoutrements lost by desertion, and other incidental charges, which in some years are considerable.

However it appeared, that upwards of 578l. had been saved by a colonel, after clothing his regiment: but a clothier, being asked whether, in general, the colonel of a regiment does not gain 750l. by clothing it, said, he was certain that he did not.

The committee proceeding to enquire into the nature of the fund appropriated to the clothing, it appeared, that the gross off-reckonings consist of all the pay of the non-commission officers and private men above the subsistence; and that the nett off-reckonings are the produce of the gross off-reckonings, reserved for the clothing of the men, after the warrant deduction of 1s. in the pound, and one day's pay of the whole regiment for Chelsea Hospital, and also the deduction of 2d. in the pound for the agent, are made at the pay office. That the balance of the officer's pay,

ence 6d. per week is stopped for furnishing stockings, shoes, &c. when the regimental ones are worn out; the captain being accountable for the residue every two months. For the consolidated allowance in addition to the pay, vide Appendix.

over and above their subsistence, after the warrant deductions are made, and the respited pay, if there is any, is charged to the officer, is called clearings, which is paid by the pay-master-general to the different agents.

It appeared also, that this balance is not paid to the colonels till a year or two after the clothing is provided. That it is usually the custom for the colonel to assign the whole of the off-reckonings to the clothier for his security, or else to pay ready money; and that in the former case, the clothier is allowed interest for forbearance. That the subsistence of the men allowed for clothing lost by desertion is paid to the respective colonels, the off-reckonings only being included in the assignment; and that there are several other articles of expence defrayed out of the clothing fund, as the charge of package, of carriage by land or water, of insurance when sent abroad, of interest, more or less, as the off-reckonings are paid, of fees of offices, of small accoutrements, colours, drums, and other contingent charges.

The clothing to be furnished by the colonels were found to be as follows.

To a *trooper* a new coat, waistcoat, laced hat,
and

and large buff gloves, once in two years: to a *dragoon* the same, with the addition of breeches. At every clothing each troop of horse of 31 or 33 men to receive four new saddles with holster-pipes, buckets, stirrups, and six bits: each troop of dragoons of 50 men, six new saddles with holster-pipes, buckets, stirrups, and nine bits. The whole regiment, whether of horse or dragoons, new boots, head-stalls, reins, breast plates and cruppers every third clothing; new housings and caps every fifth clothing; new cloaks, every sixth clothing; new shoulder belts, &c. of the best buff, every tenth clothing. The second mounting, viz. the year they are not clothed, to consist of new laced hats and horse-collars to the *troopers*; and to the dragoons the same, with the addition of gloves.

Each *foot soldier* a new coat, a waistcoat made of the former year's coat, a pair of new breeches, a pair of strong stockings, a pair of strong shoes, a good shirt and neck-cloth,* and a strong laced hat every year.

* At present the neck-cloth is changed to a black stock and roller; which, together with the shirt, shoes, and stockings, is called the half mounting. Fronts are likewise allowed to the waistcoats as mentioned above.

When

When a regiment is new raised, or men added, such regiment, or additional men, to have new waistcoats, with two pair of stockings, two shirts and neck-cloths.

To prevent abuses in clothing the regiments abroad, the governor of each place, as well as the commanding officer of each regiment, is to see all these particulars delivered out to the men, and certify the condition of them to the clothing-board.

Estimate of clothing, for two Years, for a Regiment of Horse.

To be furnished every clothing.

	£.	s.	d.
Coat and waistcoat, for each man	3	14	0
Two hats — — —	1	10	0
A pair of boots — — —	1	2	6
Two collars — — —	0	7	4
A pair of gloves, <i>Swedish fashion</i>	0	7	0
	<hr/>		
	7	0	10

Extra-

*Extraordinaries, one third of which every
Clothing.*

				£.	s.	d.
Saddles	—	—	—	1	8	0
Houfings and caps		—	—	2	2	0
Small leathers		—	—	1	0	0
Bits and stirrups		—	—	0	9	0
Cloak	—	—	—	2	0	0
Sword	—	—	—	1	7	0
Scull-caps	—	—	—	0	2	0
Cross-belts	—	—	—	1	15	0
				<hr/>		
				10	3	0

	£.	s.	d.
3) 10 3 0	<hr/>		
	3	7	8
	7	0	10
<hr/>			

Total charge of clothing for each }
trooper for two years } 10 8 6

306 men

	£.	s.	d.
306 men at 10l. 8s. 6d —	3190	1	0
13 trumpeter's coats, at 10l. each	130	0	0
$\frac{1}{3}$ of 100l. for standards, kettle drums, &c. — } }	33	6	8
	<hr/>		
	3353	7	8
The two years off-reckonings	3414	4	0
	<hr/>		
Balance (interest not included)	60	16	4

This estimate * was taken from the examination of the Agent to Sir John Ligonier's regiment of horse, and for a time of war, when more clothes are required than in time of peace. For in case of battle, when the whole clothing and accoutrements are lost, it will cost 17l. 3s. 10d. to equip another man.

* Several other estimates were laid before the committee, which tended to prove, that the colonels gained little or nothing by the clothing; which, however, must certainly have been fallacious: for it is well known, that the colonels of horse and dragoons gain, at least, from 500l. to 800l. by the clothing.

Estimate of clothing of a regiment of foot,
consisting of 10 companies, and each company
of 3 serjeants, 3 corporals, 2 drummers, and
70 private men.

		£.	s.	d.
Serjeants.	A hat — —	0	10	6
	Coat and breeches	3	10	0
	Shirt and roller	0	5	9
	Pair of hose —	0	3	0
	Shoes — —	0	3	6
	A sash —	0	5	0
	Package, fees and car-riage	0	1	0
	Making the waistcoat	0	2	6
		<hr/>		
	29 more at the same rate	5	1	3
		146	16	3
		<hr/>		
		151	17	6
Corporals.	A hat — —	0	2	6
	Coat and breeches	1	5	0
	Shirt and roller —	0	3	8
	Pair of hose —	0	1	2
	Shoes — —	0	3	6
	Shoulder knot —	0	1	6
	Package, fees and car-riage	0	1	0
	Making the waistcoats	0	1	0
		<hr/>		
	29 more at the same rate	1	19	4
		57	0	8
		<hr/>		
		59	0	0
		<hr/>		
		Carried forward—210 17 6		

		Brought forward—			£.	s.	d.
					2	10	17 6
					£.	s.	d.
Drummers.	A hat — —	0	2	6			
	Coat and breeches	2	18	6			
	Shirt and roller	0	3	8			
	Pair of hose —	0	1	2			
	Shoes — —	0	3	6			
	Shoulder knot	0	1	6			
	Package, fees and carriage }	0	1	0			
	Making the waistcoats	0	1	0			
					3	12	10
	19 more at the same rate }	69	3	10			
					72 16 8		

Private Soldiers.	A hat	—	0	2	6	
	Coat and breeches		1	5	0	
	Shirt and roller		0	3	8	
	Pair of hose	—	0	1	2	
	Shoes	—	0	3	6	
	Package, fees and carriage	}	0	1	0	
	Making the waistcoats		0	1	0	
				1	17	10
	699 more at the same rate	}	1322	5	6	
				1324	3	4

Brought

	£.	s.	d.
Brought forward—	1607	17	6
Interest 18 months for the ready money price for the foregoing particulars	120	11	10
Discount. of 5 per cent, on land-tax tallies, in which the clothier is to be paid —	86	8	6
For grenadier's caps	29	5	0
Fees in passing the assignment —	12	0	0
	41	5	0
Extra's in war			
To 100 waistcoats, at least, wanting every year, at 7s.	35	0	0
To repair of fwords and accoutrements	70	0	0
	146	5	0
Balance	1961	2	10
	211	17	3
	2173	0	1
By the off-reckoning of a regiment of foot, of 10 companies, each consisting of 3 serjeants, 3 corporals, 2 drummers, and 70 privates for 365 days.	2173	0	1
L			This

This estimate is for the full establishment, including the contingent men, for whom clothing is not furnished, though the colonel receives the off-reckonings for them, the subsistence being paid to the captains of companies towards the repair of arms. This will make an addition of 56l. 10s. to the balance of 211l. 17s. 3d.; so that the clear surplus, after all expences, to the colonel, is 268l. 7s. 3d. It is also to be observed, that it was calculated for a regiment on foreign service; for in time of peace it was allowed, that the expence of clothing a regiment of that strength would fall short of the above estimate, 191l. 8s. 6d.; which will render the colonel's balance 459l. 15s. 9d.

It appeared also that there was an allowance from government, in case of new levies or augmentations, of about 30s. or 31s. per man, for extra clothing; and that the clothing of a new man amounted to 1l. 17s. 10d. above the usual charge; he having double linen, double stockings, a waistcoat, a sword, and leather accoutrements.

The committee then examined the agents of several regiments, as to the expence of clothing, compared with the total amount of the off-reckonings,

ings, when it appeared that the nett off-reckonings of Lord Mark Kerr's regiment of foot for the years 1730 and 1731 amounted to £1713 5 7
 That the expence of clothing, }
 including interest, was for 1730 } 1570 16 2½

	Balance	142	9	4½
Ditto for the year 1731	—	1447	0	6½
	Balance	266	5	0½
		1713	5	7

That the nett off-reckonings of Major-General Bragg's regiment of foot, for the year 1742, were — — — 2173 0 1
 That the clothing and interest }
 amounted to — } 1847 18 8

	Balance	325	1	5
Off-reckonings for the year 1743	2179	0	1	
Clothing and interest the same } year — — }	1797	10	10	
	Balance	381	10	0

That the off-reckoning for Colonel Murray's
regiment, in the year 1743

amounted to	—	£2173	0	1
Disbursements for clothing and	}	1551	5	1½
interest				
		Balance	621	14 10½

The off-reckonings of Colonel Thomas Mur-
ray's regiment of foot for the

year 1745	—	—	2173	0	1
Disbursements for clothing and	}	1602	19	4½	
interest					
			<hr/>		
	Balance	570	0	8½	
			<hr/>		

A state of the disbursements for clothing and
assignments of off-reckonings of General Camp-
bell's regiment of dragoons, was laid before the
committee for 12 years, viz. from 1733 to 1745,
when it appeared that on an average, the colo-
nel's clear annual gain was — 641l. 8s. 5d.

Likewise that of Colonel Handasyde's regi-
ment of foot for 6 years, viz. from 1739 to 1744;
when his clear annual profit upon the clothing
appeared on an average — 348l. 2s. 9d.

Agents

Agents.

WITH regard to agents, it appeared, that their allowance consists of a man per troop or company, and 2d. in the pound from the whole pay of the regiment; that the place of agent is sometimes a gift, but generally a purchase; that he is properly the colonel's clerk, and that it is at the colonel's option, whether he shall receive the whole, or any part of the agent's allowance, except the 2d. in the pound, being obliged to account to the colonel for the rest, if he thinks fit to reserve it for his own use.

Commissaries of Musters.

THE allowance upon the establishment for musters appeared to be as follows:

To the commissary general of the musters, 469l. 7s. 6d. *per annum*; to one deputy commissary general 419l. 15s.; to six deputies in South-Britain 1095l.; to one deputy in North-Britain 182l. 10s.; to one for Jersey and Guernsey 45l. 12s. 6d.; to one in the island of Scilly 24l. 6s. 8d.; and for two clerks to the commissary

fary general 91l. 5s.; making in all 2327l. 16s. 8d. *per annum*: but of this sum 150l. *per annum* are paid out of the day's pay allowed to Chelsea Hospital, which reduces the charge nominally upon the establishment to the sum of 2177l. 16s. 8d.

That the pay of a deputy commissary was 10s. *per diem*, subject to the deduction of 5 per cent. for poundage, 2½ per cent. for the civil list, one day's pay for Chelsea Hospital, and 2d. in the pound to the agent; the nett pay amounting to about 160l. *per annum*: besides which, that in general a gratuity of half a guinea was given by the captain of every company of foot, and a guinea by the captain of every troop of horse and dragoons at each muster in England; and a pistole for each troop, and half a guinea for each company abroad: but that this gratuity was sometimes refused when the troops were complete.

That each deputy commissary had his proper circuit, which he was to perform every two months; yet that often two, and sometimes three musters were taken together.

Widows' Pensions.

THAT when a widow applies for a pension, a certificate is required, signed by the colonel, and agent of the regiment, to which her husband belonged; together with an affidavit of her own annexed; in which she swears, that she is the real widow of the officer mentioned in the said certificate. Whereupon the king grants a warrant, which is countersigned by the secretary at war, for the pension, agreeably to the regulation; and that when this is granted, the widow receives her pension clear, and without deduction. That as often as the widows receive their pensions, they are obliged to make oath (except in a few instances, where the oath has been dispensed with) that they continue the widows of such officers, and that they have no provision or other pension from the government, either in Great Britain or Ireland: which oath is all that is required of them, if they come themselves; but that, if they empower any other persons by letters of attorney, to receive their pensions, those persons must bring a certificate from the minister and church-wardens

dens of the parish where the widows live, certifying, that such widows are living, and to the best of their knowledge continue the widows of such officers.

That 1s. in the pound is deducted out of all the receipts on this fund (from the treasury) for the pay-master's salary, amounting one year with another, to 750*l. per annum*; out of which 200*l.* was usually paid to the under secretary at war, and 100*l.* to the deputy pay-master.

That the whole annual fund is issued to the pay-master, within the compass of 16 months; and that the payments are made every 4 months, after 8 are due, to those who demand them.

Of the Stock-Purse, or non-effective Fund.

THE agent to the Duke of Montague's regiment of horse, being examined in relation to the disposal of the vacant pay of private men wanting to complete, informed the committee, that it remains with the captain, and is applied, together with the pay of the two warrant men, to the recruiting fund, an account whereof is made up once a year; in which account credit is given on the one side for the vacant pay, and, on the other, the expence of horses and men
raised

raised within the year is charged, and the balance, if there is any, is carried to the next year's account; but that, in time of service, the fund seldom answers the expence. That a general account is made up for the whole regiment, and then subdivided to each troop; but that the exceedings in one troop are not applied to make good the deficiencies in another. That this account is made up by the agent, and delivered to each captain, after it has been shewn to the colonel, who inspects it, in order to see how each captain has recruited his troop; but that the colonel, as colonel, never meddles with the money arising from this fund, further than to see that it is properly disposed of; and this is not the colonel's personal account, but belongs to the regiment, to which the colonel is answerable.

That it seldom happens that the balance is considerable, either for or against the captain, because the fund allowed for recruiting is calculated to answer the common casualties; but when by extraordinary calamities, which have sometimes happened, the loss has been so great, that it was not in the power of the captain to make it good out of his remounting fund, it was customary to represent the case to the king, who

who has ordered the deficiency to be made up, either by an allowance of a certain number of vacancies for a time specified, or (as is generally done in time of war) out of the fund for contingencies of the army. That the balance in favour of the captain sometimes amounts to between 40l. or 50l. for two or three years, and that it is not in the colonel's power to apply that balance towards making up deficiencies in another troop: that this balance, in time of peace, is sometimes paid to the captain by the colonel's order, when their troops have been completed; but when it is not paid to them, it is reserved for future accidents. That he has known a balance paid to one captain, when the balance has been against the other captains of the same regiment; but that he never knew a balance paid to one captain when there was so great a deficiency in other troops, that there has been a necessity to apply to the king: and believes the two cases never happened together. That the agent keeps the account of the two warrant men upon the establishment, and the allowances by the king; which account the agent credits for 2s. per man; but that he is not charged with enlisting men;

men; nor does any account of the fund for that purpose come to his hands.

Besides the two warrant men on the establishment, it appeared, that there is the pay of another vacant man allowed to each troop, and in some regiments two, towards the remounting fund.

The agent to Sir John Ligonier's regiment of horse being examined in relation to the fund for remounting and recruiting, informed the committee, that the subsistence of one of the two vacant men, per troop, allowed in that regiment, is reserved in the agent's hands, towards the remounting fund, and added to the subsistence of the two warrant men upon the establishment; but that the subsistence of the other vacant man is issued to the captain with his own subsistence, and no account of that comes to the agent. That the clerk of each troop keeps a particular account of the vacancies, both of private men and horses, and gives the same to the commanding officer, who delivers it to the pay-master; from whence a general account is transmitted to the agent. That the agent makes up an account annually with each captain of the expence of remounting and recruiting his troop; and if there

there is a surplus in his favour, he sometimes receives it, and sometimes not, as the colonel pleases; but that it is never paid without the colonel's orders. That if the captains decline taking the surplus, as they sometimes do, it is carried to the next year's account; but that the balance is as often against, as in favour of, the captains: that he believes the captains sometimes pay the balance, when it is against them; but that if there is a surplus in favour of the captain of one troop, and a great balance against the captain of another, the surplus of the former is not applied to make good the deficiencies of the latter.

With regard to the stock-purse, or remounting fund, in the several regiments of dragoons, it appeared, that the subsistence of three men and horses is reserved for that service, besides the two warrant men allowed upon the establishment; and that the money is disposed of as in the cavalry. That the captains keep that account themselves, and that no vacant pay goes to the colonel, it being all appropriated to the fund of the stock-purse.

That the fund for recruiting the regiments of infantry arises from the vacancies, being thence called

called the non-effective fund. That in time of war, the pay of three vacant men is commonly allowed for recruiting, besides the two warrant men granted to each captain upon the establishment; but if any man is respited upon the muster-roll, then the two warrant men are both respited, there being in all establishments a warrant to respite those two men, when the company is not full.

Another agent being examined in relation to the stock-purse and recruiting accounts, informed the committee, that in the regiments of horse, those accounts are kept separately by each troop, but that, in the foot, the method of keeping the recruiting account varies; being sometimes a particular, and sometimes a general regimental account: and that to this account is carried the subsistence of the two warrant men upon the establishment, and the vacant pay of non-effectives. That abroad, the commanding officer makes a return of the number of effective men to the commander in chief; whereby the number of non-effectives is ascertained; and thereupon the pay-master of the regiment is ordered to issue subsistence to the captains for the

M effectives

effectives only. That in some instances the pay-master keeps the vacant pay in his own hands, and, in others, he remits it to the agent, as a fund for recruiting; but that the usual method is, for the pay-master at every muster to send an account of the non-effectives in each troop or company to the agent here, who acquaints the pay-master-general with the sums necessary to be sent abroad for subsistence, and carries the remainder to the recruiting fund. That, at home, the agent receives the whole subsistence of the regiment, and generally issues it to the several captains, without keeping any account of non-effectives at all; so that, in that case, there is no recruiting fund kept by the agents, but each captain recruits his own company, as he can, and receives the subsistence of his warrant-men with that of the rest of the company. That when officers are sent out to recruit in general for the whole regiment, they draw for the money wanted upon the agent; and that each captain is debited, in proportion to the number of men he receives, and the balance paid to him annually.

It appeared also, that, in some regiments of
foot,

foot, the regimental pay-master keeps the account of non-effectives, and that, in others, the money is stopped by the colonel in the hands of the pay-master, and remitted back again to the agent.

State of non-effective Accounts for the Years 1744 and 1745.

Regiments.	Years.	Non effective Money & War- rant Men.		Expended in Reimburse.		Balances paid to Captains.	
		£.	s. d.	£.	s. d.	£.	s. d.
Major General Hufke's	1744	1297	1 0	1098	13 3	198	7 9
	1745	583	4 0	381	19 5	201	4 7
		1880	5 0	1480	12 8	399	12 4
Major General Howard's	1744	819	12 0	694	10 5 ½	125	1 6 ½
	1745	489	0 8	322	1 2	166	19 6
		1308	12 8	1016	11 7 ½	292	1 0 ½
Major General Johnson's	1744	658	16 0	582	18 9	75	17 3
	1745	456	5 0	285	14 5	170	10 7
		1115	1 0	868	13 2	246	7 10
Brigadier Douglas's	1744	840	0 6	778	12 0	61	8 6
	1745	492	11 6	310	12 9	181	18 9
		1332	12 0	1089	4 9	243	7 3

*Extract from the Report of the Commissioners of
Public Accounts, relative to the Paymaster-
General. 1781.*

THE public money in the hands of the paymaster-general is received by him, either from the exchequer or from the treasury of Ireland, when Irish regiments are drawn out of that kingdom, and in part paid by Great Britain; or from persons, who upon their accounts being settled, are directed by the king's warrant to pay the balance into his hands.

The present pay-master-general has no money in his hands received from the treasury of Ireland; all the accounts of the Irish regiments being made up, and their whole pay now borne by Great Britain. The sum in his hands arising from balances directed to be paid to him, was, upon the 1st of February last, 8463l. 10s. 4d. The exchequer is the great source from whence he draws his supply.

The supply for the army is granted by parliament to the king, and therefore no part of this supply can be issued from the exchequer, without the royal sign manual authorizing such issue.

After the supply is granted, there comes from the treasury to the pay office the king's sign manual, directing the lords of the treasury to issue, to the pay-master-general, a certain part of that supply (in time of war usually a million) by way of imprest and upon account, according to such warrants and orders, as either are, or shall be signed by the king. This sign manual, with the treasury warrant, and order of the auditor of the exchequer, made in pursuance of the sign manual, after being entered in the pay-office, are lodged at the exchequer, and give the pay-master-general a credit there for the sum mentioned in those instruments. To obtain any part of this credit, the pay-master-general presents a memorial to the treasury, specifying the sum he requires, and for what service. The treasury, by letter, direct the auditor of the exchequer to issue that sum to the pay-master-general, upon the unsatisfied order above mentioned. This letter being produced, and passing through the forms of office, he obtains from them the sum he wants. When the sum in this sign manual is exhausted, another sign manual with the consequential warrant is obtained, and renewed in the same manner, from time to time, until there is occasion

occasion for the last sum, which completes the whole army supply for the year; when, instead of a sign manual, there comes a privy seal, directing the issue of that remaining sum, and including, authorizing and confirming the whole supply of that year.

It was usual formerly for the pay-master-general to apply to the treasury every four months, each time for a third part of the sum voted for the services of the army, under the general head of pay and subsistence for the forces at home and abroad; but since the year 1759, the practice has been to ask of the treasury, from time to time, for the sums voted under distinct heads of service, and not until the time when the demands for the services are near approaching.

The services are ranged under two general heads, the *ordinary* and the *extraordinary*. The ordinary are those for which specific sums are annually voted by parliament; the extraordinary are those which, though not provided for by parliament, are nevertheless considered as necessary, and therefore paid, in confidence of their being provided for in the succeeding session.

As the service is distinguished, so is the application for it to the treasury. Sums for the ordinary

dinary services are obtained upon the application of the pay-master-general himself: those for the extraordinary are directed into his hands upon the application of others.

After the supply for the pay of the army is voted by parliament, the secretary at war sends to the pay-office, the four establishments for the year, which are:

1. The guards, garrisons, and land forces.
2. The forces in the plantations, and the garrisons in North America and the West Indies.
3. The forces in Minorca, and garrison of Gibraltar.
4. The militia.

Together with the several regulations of the subsistence. The establishment contains the distribution of the whole sum voted, amongst the several regiments, corps, garrisons, officers and private men, by the day and by the year, and the gross sum allowed for each regiment, corps, and garrison. To each establishment are annexed two warrants; the one directing the pay-master-general to make a deduction of twelvecence in the pound out of all he shall issue, called the poundage, and specifying to what service it shall be applied; the other directing a deduction
tion

tion of one day's pay, out of the payments in the establishment, for the use of Chelsea-hospital.

The application by the pay-master-general to the treasury for money is made under distinct heads of service; which may be comprehended under three heads.

1. Those services for which the whole sum received by the pay-master-general, at the exchequer, is issued by him soon after he receives it.

2. Those for which the sum he receives, belonging to particular persons, remains in his possession, upon account of the persons entitled, until they or their agents apply to him for payment.

3. Those for which a part only of the sum he receives is issued by him, soon after he receives it, and the remainder continues in his hands for any indefinite time.

Of the first class, where he soon issues all he receives, are the returned poundage; Chelsea-hospital, and the out-pensioners; the subsistence of the forces in Jamaica and the East-Indies, and of the non-commission officers and private men in Africa; the subsistence and clothing of the militia and invalids; the subsistence issued upon account; the stoppages of the officers; subsistence in the West-Indies, North-America, and
garrisons

garrisons of Gibraltar and Minorca; the general and staff officers and garrisons in Great Britain; the nett off-reckonings; the allowances to the colonel, captain, and agent; the clearings; foreign subsidies; arrears of the foreign troops; levy-money, and all the extraordinaries. Under the head of subsistence of the forces at home, so much of the sum received, as the subsistence actually amounts to, is issued to the agent as soon as he receives it.

Of the 2d class are, the reduced officers; and, under the several heads of the garrisons abroad, the general and staff-officers, and hospitals; so much of the sums voted for these services, as is contained in each warrant for the pay of the officers named in the certificates, remains in his hands until those officers or their agents apply for it.

Of the 3d class, where he issues a part only of the sums he receives, are the subsistence of the forces at home; the subsistence of the non-commission officers and private men of the British forces in the West Indies and North America, and of the foreign troops; the garrisons abroad; and the general and staff-officers, and hospitals abroad. Besides these, there are some other heads
of

of service, to satisfy which he does not expressly apply to the treasury for money, but pays the demands for them out of what he has received under other heads of service. These are, the allowance to widows; some services to which the poundage is made subject by the king's warrant, and contingencies.

From the arrangement made of sums received by the pay-master-general from the exchequer, it appears that the balance in his hands* cannot consist of any sums comprehended in the first class; because of them he very soon issues all he receives: nor is it probable, that the sums in the second class can constitute any very considerable part of it, because it is not to be presumed, that officers of any denomination will suffer their pay to continue long without applying for it, either by themselves or their agents.

Under the denomination of subsistence for the forces at home, the pay-master-general receives more than that subsistence amounts to with an intent of procuring thereby a fund for

* In November 1781, the balance of public money in the hands of the pay-master-general was 447,153*l.* 11*s.* 3*d.*; and his average monthly balance for seventeen months has been 869,148*l.*

certain

certain payments not specifically applied for by him, and therefore otherwise unprovided for. He receives subsistence upon the full establishment of the non commission officers and private men of the British forces in North America, and part of the West Indies, and of the foreign troops; but as these regiments must be incomplete, and the deputy pay-masters there issue subsistence according to the strength only of the regiment, he does not remit to them the whole he receives, but so much only, as from the last accounts they send him of the state of the balances in their hands, he judges will be sufficient to enable them to carry on the public service. This unissued subsistence of the British forces in the West Indies and North America continues in his hands till the accounts of the several regiments are made up, when it falls into the clearings, and is issued to the agents; but this is not till 15 or 16 months after they become due. The unissued subsistence of the foreign troops remains with him till their arrears are paid to the agents; which time seems, from the account of the issues received from the treasury, generally to be about two years after they are due.

He receives the whole sums voted for garrisons,

sons, staff, and hospital abroad; but the officers in these departments, named in the certificates from the war office, do not exhaust the whole sum voted.

Hence arises a fund composed of these savings, out of which he issues for certain services, and defrays certain expences, without making any specific application for them to the treasury. These are, the allowance to widows; some of the payments to which the poundage is made applicable by the king's warrants; and the miscellaneous head of contingencies.

To demands for these services, and to no other (except such claims for the pay of the general and staff-officers, and officers of the garrisons and hospitals abroad, and of the reduced officers, as remained unsatisfied) was this balance liable on the day of its date. Nothing had been issued for the allowance to widows in the year 1780; for enough remained of former receipts in the hands of the pay-master of the widows pensions, to carry on that service; and therefore this balance was not liable to be reduced by any issue under the head of allowance to widows. The payments out of the poundage and hospital, and for the contingencies in the year 1780, could not be ascertained, because some of

the warrants had not been produced for payment, and therefore the accounts could not be made up, we must allow it then to be the same with that of the last year in which these accounts were made up at the office, which are of the year 1778.

The payments out of the poundage, and one day's pay, consist of salaries to officers, exchequer fees, returned poundage, and Chelsea hospital; the whole amount of which for this one year is 114,265l. 10s. 2d. The articles of exchequer fees, returned poundage, and Chelsea-hospital, though placed to this account, are not demands upon this balance. The exchequer fees for every sum are always paid at the exchequer out of the sum, at the time it is received; the pay-master general debits his cash with the whole sum he applies for, and credits it for the fees; and therefore the only alteration made in his cash is an increase by the sum he asks, deducting the exchequer fees. The other two services being applied for under their specific heads, he receives a sum with one hand, and issues it with the other; and therefore these three articles amounting to 97,912l. 7s. 6d. being deducted from the total, leaves the sum of 16,353l. 2s. 8d. only, as a charge upon this balance; which sum,
consisting

consisting chiefly of salaries, for the most part paid quarterly, soon after they become due, leaves claim to a very small account indeed to be satisfied out of this balance.

The contingent expences consist of a variety of articles, amounting to 24,914l. 19s. 8d. This account never either much exceeds, or comes much under 24,000l. the sum voted for the contingencies upon the establishment at home and abroad; for so much of these payments as exceed the sum voted are carried to the account extraordinary. These articles being paid, some quarterly, some half-yearly, and some yearly, no very considerable part of them can probably remain unpaid at the end of the eleventh month of that year, and cannot therefore be a charge upon this balance on the 28th of November 1780. Hence it follows, that supposing the amount of the claims for these services in 1780 not to exceed their amount in 1778, the claims for these services upon this balance, upon the 28th of November, 1780, was so much only of the sums of 16,353l. 2s. 8d. and 24,914l. 19s. 8d. making together 41,268l. 2s. 4d. as had not been applied for and satisfied, during the first eleven months of that year; and therefore we think ourselves well

grounded in an opinion, that the sum of 447,153l. 11s. 3½d. in the hands of the pay-master-general of the forces, upon the 28th of November last, was greatly more than was necessary to answer the claims upon him at that time for the service of the army.

An account being produced from the pay-office, of the balance in the hands of the present pay-master-general on the 31st of December, 1768, and at the end of each succeeding year, to the 31st of December, 1780, inclusive, it appeared, that the average yearly balance for 12 years, has been 585,898l.

It appeared also, that the pay-masters keep this balance for a considerable length of time after going out of office. That of four pay-masters-general, each, upon quitting the office took with him the sum then in his hands; and that their balances were very considerable 12 years after their resignation. Lord Holland's balance the Christmas after he quitted the office in 1765, was 460,000l.—in the year 1778, at the time his representatives paid back into the exchequer 200,000l. it was 450,000l. and upon the 27th of September last it was 256,000l. so that during a period of 15 years after he was out of office, it
suffered

suffered very little diminution from any claims whatever.

According to the present course of business in this office, upon the resignation of a pay-master-general, his accounts of the year's establishment are carried on to the 24th of June, or the 24th of December, preceding, or subsequent to his resignation, as is most convenient to the public service. When it is subsequent, he receives from the exchequer, though out of office, his proportion of the supply of the year to that time, and applies it in discharge of the demands upon the service, which accrued down to that period. But of these demands, some do not come in a course of payment, others are not applied for, till some time after they are due; neither the nett off-reckonings nor the clearings, which are the last payments on account of a regiment, are discharged till 15 or 16 months after they become due; the general, staff, and reduced officers do not all apply immediately for their pay; warrants for contingencies are frequently not produced until several months after they are payable; and the pay-master-general has deputies in various parts of the world, whose accounts he must have time to adjust; it is therefore con-

venient, and prevents trouble to the office, that his business should be carried on, and so much of the public money, as is necessary for that purpose, continue in his hands for some short time afterwards; and if the balance be confined within its proper bounds, whilst he is in office, the interest of the public will not be materially affected by the detention of a moderate balance for a few months after his resignation.

Was the pay master-general to retain his balance until his accounts are finally adjusted, the public would be kept out of their money to a very distant and uncertain period. It is 16 years since Lord Holland resigned, and his accounts are still in the office of the auditors of the imprest unsettled. A late pay-master-general had been in office 13 years, and the first three years and a half only of his accounts are sent into that office, and in their first stage. Being accustomed to go in one track, long inattention to the methods of expediting business, added to a great increase of it, have produced long arrears, in the departments both of the pay-master-general and the auditors of the imprest. It requires, and there ought to be, an extraordinary exertion in both offices to bring the accounts forward,

forward and to introduce and establish that order and regularity, in making them up and keeping them, which should be strictly adhered to in every office of account. To obtain and preserve an accurate and competent knowledge of the state they are in, they should be made up and balanced once a year, to a certain stated time, and as soon as may be after that time is elapsed. But the time it takes to complete the payment of certain services, and the manner of carrying on some branches of the business in this office, are impediments to such a regulation, and seem not well calculated either for perspicuity or expedition.

There are certain services for which no specific sums are appropriated, either by the vote of parliament, or by the distribution in the establishment; but they are paid out of funds compounded of a great variety and number of articles, subtracted from various gross sums, either voted or allotted for certain purposes. These services are, Chelsea Hospital, the allowance to widows, the clothing of the regulars, exchequer fees, and salaries to certain officers. One of these funds is the poundage, which consists of various deductions of 1s. in the pound upon almost

almost every individual sum (except the half-pay, from which the deduction is only 6d. in the pound) voted, or allotted by the distributions in the establishments, for the army services: out of this fund are paid, 1st, the returned poundage; that is, this very deduction, thus made, is paid back to a certain part of each corps; so that this part of it seems deducted for no other purpose, but that of returning it back again: 2dly, a part of this poundage is applied towards the expences of Chelsea Hospital: 3dly, the remainder pays the exchequer fees, salaries of the pay-master-general and other officers.

The expences attending Chelsea Hospital are paid out of two funds blended together. The one is part of the poundage above mentioned: the other is formed of the deductions of one day's pay of every person named in some of the establishments, and of some of the persons named in other of the establishments. To form this fund and that of the poundage, and to make these several deductions, is the business of the pay-office.

One effect of these operations is, that in making up the state of every regiment in the pay-office, the sum allotted for its pay in the establishment

tablishment must consist of fix parts; the poundage, the hospital, the subsistence, the allowance to widows, the off-reckonings, and the clearings; and sometimes respites. This state, besides the business it creates in the pay-office, must be examined, computed, and signed by the agent; for he receives the clearings, which is the balance due to the regiment; the truth of which balance depends upon the justness of the calculation of the other divisions. It must be examined into, and computed by the auditor of the imprest: for the pay-master-general taking credit on his account for the whole pay of each regiment, and furcharging himself with the total amount of the deductions of the poundage, hospital, and widows, in every year, the auditor cannot know the accuracy of the surcharge without an examination of each article that composes it.

To persons accustomed to the course of office, these computations are easy and familiar: but they certainly must take up time; an object, considering the present state of the army accounts, worth attending to. If, instead of these deductions, certain specific, distinct sums were estimated and set apart for those services in the
establi-
sh-

establishment; if distinct accounts were kept of the receipts and payments, under each head of service; if the clothing of the regulars were voted like the clothing of the militia, separate from the establishment; if the sum allotted to a regiment should be the actual pay, and the whole of it be distributed among the officers and private men, and paid to them without deduction, at such times, and in such proportions, as might be deemed best for the service; if every distinct service had its distinct appropriation, which can be easily estimated by the experience of preceding years; it should seem, this branch of the pay of the army might be carried on in a more simple, expeditious, and intelligible manner.

A P P E N D I X.

10th June, 1796.

REGULATIONS

To be observed in the Supplying of the Troops with the several Articles to be furnished to them by the Contractor, under the Direction of the Commissary General of the Home Encampment of the current Year.

B R E A D.

EACH soldier is to receive, as his allowance for four days, a well-baked loaf, weighing four pounds, made of flour prepared with a twelve-shilling seamed cloth, of good wheat, for which the soldier is to be charged five-pence; and which is to be paid by the regimental quarter-master, at every settlement, to the contractor. Servants, not soldiers, and washer-women, (in the proportion of two of the former, and three of

of the latter, to each company or troop) are permitted to receive bread at the same price.

On account of the scarcity of grain, last year, all over the kingdom, the allowance of bread to each foldier for four days, was reduced from a six to a four pound loaf, which is still to be continued till farther orders.

W O O D.

Each foldier is to be allowed three pounds of wood per diem, to be delivered in rations of twelve pounds every four days; and to prevent any unnecessary waste in this article, it is to be delivered only for the effectives present in the field, according to the morning report, a copy of which the major of brigade of the day is to send regularly to the residing commissary.

Servants and bätmen, not foldiers, in the proportion of two, and washer-women, in the proportion of three, to each company or troop, are permitted to draw wood, at the rate of twelve pounds each for four days. The sick in the regimental hospital are to be allowed six pounds each per diem, if it should be found necessary.

The officers of each company or troop are to be allowed eight rations, of twelve pounds each,
for

for four days, for their own private use, and the supply of the sutler.

General officers are to draw what wood they may have occasion for, not exceeding eighty rations for a general, fifty for a lieutenant general, and thirty for a major general, per diem. Each major of brigade may draw four rations per diem: each physician, ten rations: each surgeon and apothecary, four rations: and each mate, one ration, per diem.

S T R A W.

Straw is to be allowed at the rate of one truss to each palliass for two men, and to be changed every thirty-two days.

For the sick in the regimental hospital, the straw is to be changed as often as it may be deemed necessary.

Two trusses per company or troop, are to be allowed for bätmen, or servants not soldiers; and three trusses per company or troop, for the three washerwomen, to be changed every sixteen days, *not having palliasses*.

Thirty trusses of straw, per company or troop, are allowed, on first taking the field, for thatching the women's huts.

F O R A G E.

The ration is to consist of fourteen pounds of hay, and ten pounds of oats; and is only to be issued from the king's magazines for the effective horses, actually belonging to, and standing at the pickets, or in the stables of the camp, according to returns to be signed upon honour by each individual officer, inserting, in his own hand-writing, the number of effective horses he actually has in camp. An addition of four pounds of straw is to be made to the ration of forage for the cavalry and artillery horses only, to commence on the 6th of October.

The returns abovementioned are to be transmitted to the resident commissary on entering into camp, and regularly every Monday morning afterwards.

The general officers and staff are to draw forage (strictly upon honour) only for their effective horses; and not exceeding the numbers stated in List No. I.—and are required to give orders, that returns of the horses they have with them in the field, on the troops going into camp, should be as early as possible sent to the resident commissaries, in order that the same may be transmitted to the commissary general.

Six

Six pounds of straw are to be allowed to the general officers and staff, in addition to the prescribed ration of forage.

The general officers, their aids de camp and staff, are not to exceed the number of rations stated in List No. I.—nor regiments of dragoons, that in List No. II.—nor regiments of infantry, that in List No. III.

STAFF.—LIST, NO. I.

			<i>Horses.</i>
General commanding a district	—	—	14
Lieutenant General	—	—	10
Major general	—	—	8
Assistant quarter-master general		} each	4
Brigade major general	—		
Aids de Camp	} each	—	3
Majors of brigade			
Commissary general	—	—	6
Deputy commissaries general, each	—	—	3
Assistant commissaries general, each	—	—	2
Inspector general of hospitals	—	—	4
Physicians, each	—	—	3
Surgeon and Apothecary, each	—	—	2
Mates to ditto, each	—	—	1

CAVALRY.—LIST, No. II.

				<i>Horses</i>
Colonel	—	—	—	8
Lieutenant colonel		—	—	7
Major	—	—	—	6
Captains, each	—	—	—	4
Captain lieutenant		—	—	4
Subalterns, each	—		—	3
Chaplain	} each	—	—	2
Adjutant		—	—	
Quarter-masters, each		—	—	1
Surgeon	} each	—	—	1
Mate				
Suttler	—	—	—	2

INFANTRY.—LIST, No. III.

Colonel	—	—	—	7
Lieutenant colonel		—	—	6
Major	—	—	—	5
Captains, each		—	—	3
Captain lieutenant		—	—	3
Subalterns, each	—		—	1
Chaplain	} each	—	—	1
Adjutant				
Quarter-master				
				Surgeon

Surgeon	}	each	—	<i>Horses</i>
Mate				1
Suttler	—	—	—	2

N. B. Lieutenants, with brevet rank of captain, either of cavalry or infantry, are only to draw forage for one horse; double commissioned officers to draw forage only for one rank, the *adjutant* excepted, who may draw for two horses, if effective.

The field officers and captains, serjeants, corporals, trumpeters and private men, of cavalry, pay sixpence per ration for their forage: but the captain lieutenants, subalterns, chaplains, adjutants, quarter-masters, surgeons, mates, and the suttlers, receive forage without payment.

Articles bad in their kind, or deficient in weight, are not to be received by the troops. The badness or deficiency to be ascertained in the presence of the quarter master of the regiment and the residing commissary.

After eight deliveries of bread, wood, and forage, and one of straw, to the men, and two of straw to the washerwomen and batmen, or servants not foldiers, have been issued, making a period of 32 days, a settlement is to be made. The regimental quarter-masters of the infantry

are to pay their bread money; and the quarter-masters of the cavalry their bread and forage money to the contractors, in the presence of the resident commissaries—And are at the same time to sign a general receipt to the Contractors for all the articles of supply, delivered from the magazines to their respective corps during that period.—The settlements for the generals and staff are to take place at the same periods. The Aids de Camp to sign receipts for the supplies delivered to their respective Generals and suites. Physicians or surgeons to sign receipts for the supplies delivered for the use of the general hospital.

Rations of Provision on Foreign Service.

THE complete ration in every specie is, of flour or bread $1\frac{1}{2}$ lb. beef 1lb.; or pork $\frac{1}{2}$ lb.; pease $\frac{1}{4}$ pint, butter or cheese 1 oz. rice 1 oz. But when the small species are not issued, $1\frac{1}{2}$ lb. of bread or flour, and $1\frac{1}{2}$ lb. of beef, or 10 oz. of pork, make a complete ration: when nothing but flour or bread can be distributed, 3lb. of flour or bread is a ration, as are also 3lb. of beef, 2lb. of cheese, or $1\frac{1}{2}$ lb. of rice.

Only one ration is issued for each effective officer and soldier, for which they pay $2\frac{1}{2}$ d. On board of transports, the ration is two-thirds of a seaman's allowance, for which, each officer and soldier pays 3d. *per diem*. Before the conclusion of the war of 1756, the rations were allowed *gratis*, to both officers and soldiers, in the following proportion:

			<i>Rations per diem.</i>
Brigadier general	—	—	12
Colonel	—	—	6
Lieutenant-colonel		—	5
Major	—	—	4
Captain	—	—	3
Subaltern and staff-officer		—	2
Non-comm. officer and private			1

But

But General, now Lord, Amherst, being then Commander in Chief in America, recommended this saving to government, in the victualling of the army. A saving it certainly is, and that very considerable: yet it goes but a little way towards defraying the charge of victualling. For, besides that the ration itself is intrinsically worth double what is paid for it, the expence of transport and delivery, together with that of waste, which must always be allowed for, will fully authorise the estimate of the ration, at least at three times that expence to government, in the nearest garrisons and posts; and infinitely more in the remote parts of America; in some of which, as in those on the upper lakes, it was computed during the American war to have cost government, when delivered, at least half a dollar each ration; and in these posts no inconsiderable number are issued. At Niagara alone 1600 rations *per diem* have been delivered for the space of several months together.

The commission officers are, by custom alone, commonly allowed to draw their rations, when there is no scarcity of any article in the stores, in such species, and at such periods, as they **think** proper.

Exclusive

Exclusive of the ration, the officers and soldiers are commonly supplied, in North America, with three pints of spruce-beer each *per diem*, *gratis*; and sometimes with rum, in such quantities as the commander in chief for the time being thinks it expedient to order.

In the West-Indies every soldier is allowed one gill of rum daily.

CONSOLIDATED ALLOWANCE.

By a Warrant, dated War-Office, September 1795, His MAJESTY was pleased to direct and order, that the following REGULATIONS for establishing a CONSOLIDATED ALLOWANCE at a daily Rate for Soldiers of Cavalry and Infantry should take place and be strictly observed from the 25th instant inclusive.

I. THAT the several ALLOWANCES called BREAD MONEY, and ALLOWANCES (OLD and NEW) FOR NECESSARIES (after deducting therefrom 1s. 8d. the annual allowance to each man in the cavalry for a horse-cloth and surcingle, and 2s. 6d. the annual allowance to each man in the infantry for alteration of clothing, which articles are not in future to be charged to the men, but to be otherwise provided for) be consolidated under the general head of ALLOWANCE.

II. That the allowance to each serjeant, corporal, trumpeter, and private of cavalry, be 3½d. per diem.

III.

III. That the allowance to each serjeant, corporal, drummer, and fifer, of infantry, be 2d. per diem.

IV. That the allowance to each private of infantry be 2 $\frac{1}{4}$ d. per diem.

V. That each serjeant, corporal, trumpeter, and private of cavalry, and each serjeant, corporal, drummer, fifer, and private of infantry, shall be most exactly and regularly accounted with respectively for the whole of their said consolidated allowance on the 24th day of each month; and shall, without exception, have the money accruing thereby paid then into their hands: especial care being taken, at the same time, that they are provided with necessaries according to the schedule annexed.

VI. That the portion of each soldier's pay, both in cavalry and infantry, to be set apart for his food, shall be the same as usual; and he shall be accounted with for the difference or balance of his pay, and shall receive the same at the times and under the conditions before prescribed for the receipt of the allowance.

VII. That it shall be certified on the back of the regimental monthly returns, that these regulations

gulations have been strictly complied with at the time and in the manner specified.

VIII. If it shall appear, that in any corps these regulations have not been complied with, as hereby directed and ordered, the commanding officer of such corps shall be reported to His MAJESTY, and made to answer for his disobedience of orders.

IX. That these regulations shall extend to the whole of the regular forces, fencible and militia corps, and shall be observed throughout Great Britain, Jersey, Guernsey, Alderney, and Man.

X. That recruits for unestablished corps shall not receive the allowance.

XI. That recruits, for established corps, shall not receive the allowance but from the time of their joining at head quarters, or at Chatham.

XII. That non-commissioned officers and privates of cavalry, and non-commissioned officers of infantry, on foreign stations, being supplied with provisions, or having other local advantages, shall not receive the allowance.

XIII. That privates of infantry, on foreign stations, who have been used to receive half-yearly the old allowance for necessaries (formerly called

called poundage) shall receive, in lieu thereof, one half penny per diem, and shall be accounted with for the same, as also for the balance of their pay, at the times and under the conditions prescribed for His MAJESTY's forces on home service.

XIV. That the actual expence of horse-cloths and surcingles for the cavalry, not exceeding 1s. 8d. per man annually, and the actual expence of altering clothing in the infantry, not exceeding 2s. 6d. per man annually, be made extra charges in the public accompts of the regiments respectively, and annexed, with proper certificates, to the charge of allowance for clothing.

XV. That soldiers, furnished with bread in kind, shall be liable to a stoppage of 1½d. per diem.

This article and the one immediately preceding it relate to only such of the troops, as, by the terms of this warrant, are entitled to the consolidated allowance.

SCHEDULE.

Established Proportion of Necessaries that each Soldier of Cavalry and Infantry is to be in possession of on the 24th of each Month, to entitle him to receive the Balance that may be then due to him.

CAVALRY.

- 3 Shirts
- 2 Pair of shoes
- 3 Pair of stockings
- 1 Pair of gaiters
- 1 Forage cap
- 1 Saddle bag
- 1 Pair of canvas or woolen over-hose
- 1 Canvas or woolen frock or jacket
- 1 Stock
- 1 Black ball
- 2 Brushes
- 1 Curry comb and brush
- 1 Mane comb and sponge
- 1 Horse picker.

INFANTRY.

INFANTRY.

- 3 Shirts
- 2 Pair of shoes
- 2 Pair of stockings, or 2 pair of socks
- 1 Pair of long gaiters
- 1 Forage cap
- 1 Pack
- 1 Stock
- 1 Black ball
- 2 Brushes.

Indemnification for Loss of Baggage, and Camp Equipage.

OFFICERS on actual service having lost the whole, or any part of their baggage, and campequipage, are to give in certificates signed by themselves, and the commanding officers of their regiments, stating, that at the time of such loss, they were in no respect deviating from the orders of the general officer commanding in chief, relative to baggage.

His Majesty has been pleased to direct the following compensation according to their respective ranks.

If a part should be lost, it is to be estimated in the certificate, according to the best of their belief and judgment, without entering into particulars, at one fourth, one half, or three fourths, of the whole value, according to which they are to receive a like proportion of the sums allowed, viz.

INFANTRY.

The whole personal baggage of }	£.	s.	d.
a subaltern* — — }	60	0	0

* The baggage and camp equipage of all staff officers of both Cavalry and Infantry, are valued as those of subaltern officers, except such as are allowed a tent to them-

Camp equipage between two subalterns	—	—	£.	s.	d.
			35	0	0
The baggage of a captain to be valued at	—	—	80	0	0
— Camp equipage	—	—	35	0	0
Field officer's baggage	—		100	0	0
— Camp equipage	—	—	60	0	0
Colonel's baggage	—		120	0	0
— Camp equipage	—	—	80	0	0

CAVALRY.

The whole of the personal baggage of a subaltern officer	—	—	70	0	0
— Camp equipage	—	—	45	0	0
Captain's baggage	—		90	0	0
— Camp equipage	—	—	45	0	0
Field officer's baggage	—		120	0	0
— Camp equipage	—	—	90	0	0
Colonel's baggage	—		140	0	0
— Camp equipage	—	—	90	0	0

The Certificates in the six following cases are to be signed by the Officer commanding and Captain.

The whole baggage of a quartermaster of cavalry	—	—	40	0	0
---	---	---	----	---	---

themselves, whose camp equipage in that case will be valued as that of a captain.

	£.	s.	d.
A serjeant of cavalry —	2	15	0
Corporal, trumpeter, or private	2	10	0
Serjeant of Infantry — —	2	10	0
Corporal, drummer, or private	2	2	0
A servant, not being a foldier	3	8	0

Indemnification allowed to Officers on actual Service, whose Horses shall be killed or taken by the Enemy, or shot for the Glanders.

CAVALRY.

	£.	s.	d.
Heavy dragoons, 1st charger	47	5	0
Light dragoons, 1st ditto —	36	15	0
Heavy or light ditto, 2d ditto —	31	10	0
Quarter-master's horse —	29	8	0

INFANTRY.

Field officer's charger —	31	10	0
Adjutant's ditto — —	31	10	0
Chaplain's and subaltern's horses each	18	18	0
Bât Horses (both cavalry and infantry)	18	18	0
General officer's 1st charger —	47	5	0
2d ditto —	31	10	0

Aides de camp, brigade majors, and
 other staff officers, whose situations
 require their keeping good horses,
 receive as the light dragoons

Staff

Staff officers, for whom inferior } £. s. d.
 horses are deemed sufficient. } 18 18 0

Certificates, stating the particular circumstances and causes of the loss of the horses, are to be signed by the officers themselves, and by the commanding officers of their regiments.

The claims preferred in these cases to be decided on by the general officers commanding in chief on foreign stations, who are authorized to grant payment accordingly.

Uniformity in certain Articles of Dress, to be observed by all Officers belonging to the Infantry of the Line.

BY orders issued from the Adjutant General's Office, the 4th May 1796, all officers, without distinction, belonging to the infantry of the line, are in future to have certain articles of their dress made conformable to patterns, deposited in the Office of the Comptrollers of Army Accounts, in Scotland Yard, for the inspection of such tradesmen as usually furnish those articles, viz.

The hat encircled with a crimson and gold cord;

cord; rosettes or tufts of the same brought to the edge of the brims.

The sword blade to be 32 inches long; straight, and made to cut and thrust; the shoulder of it at least one inch broad: the guard, pommel, and shell, to be brass and gilt: the gripe of silver twisted wire. The knot crimson and gold in stripes.

The gorget to be gilt, with the king's cypher and crown over it engraved in the center; to be worn with a ribband, and rosette or tuft at each end of the same colour as the facing of the regimental clothing.

*Of Volunteer Companies, and Corps of Yeomanry
Cavalry.*

THESE corps have been embodied during the present war for the internal defence of the country, and their stations being local and permanent, they are composed of respectable men of the district, whose *Amor Patriæ* is above the fear of being exposed to the necessary toils of a military education.

VOLUNTEER COMPANIES.

THESE corps sometimes serve without pay; when otherwise, they receive it from government regulated in the following manner.

The officers are subsisted at the same rate as those of the regular forces for the days on which they exercise, only, not exceeding 2 days in the week. Constant pay is however allowed to one officer per company, not exceeding that of a captain, provided he be taken from the half-pay.

The non-commissioned officers and private men have the same rate of pay, viz. one shilling each for every day's exercise of six hours, or a number of hours on different days equivalent thereto, not to exceed 2 days in the week as before.

One drill serjeant in each company has constant *full pay*, with such allowances as serjeants of regular corps of infantry have.

The mode of arming the men varies according to situation. Those in the interior towns are armed altogether with firelocks. Those on the coast are sometimes supplied with fire-locks altogether; but if they have the means of being trained to the great guns, then one third are
only

only allowed small arms, and the rest are exercised at the artillery.

The clothing is to consist of a coat, waistcoat, and breeches, round hat and cockade, on which account the following allowance is given:

				£.	s.	d.
To a serjeant	—	—	—	3	3	9
A drummer	—	—	—	2	3	6
A corporal	—	—	—	1	11	3
A private	—	—	—	1	9	3

The accoutrements are to consist of a belt, pouch, and sling, for those who have small arms. They are supplied by the Office of Ordnance; or if the corps prefers an equivalent in money, that board issues the following allowances in lieu of arms and accoutrements.

				£.	s.	d.
For a halbert	—	—	—	0	9	6
A drum and sticks	—	—	—	0	19	0
A musquet, bayonet, and scabbard, } complete	—	—	—	1	16	0
A cartouche box	—	—	—	0	2	6
A tanned leather sling	—	—	—	0	1	4

The officers are charged 12s. 6d. fees by the War Office when their commissions are issued.

YEOMANRY CAVALRY.

CONSTANT pay is allowed to officers and men, while employed on actual service by order of those who are empowered to call them out; and all contingent expences, properly and unavoidably incurred, are to be reimbursed after the usual investigation at the War Office.

One serjeant per troop has constant pay, with the same allowances as serjeants of regular cavalry.

Twelve carbines are allowed to each troop.—The accoutrements for each man to consist of a *pistol, broad sword, sword-belt, cartridge-box and strap, a waist-belt, and holsters*, and are either to be furnished by the Ordnance, or an equivalent in money to be given in lieu of them.

F I N I S.



B O O K S

*Printed for T. EGERTON, at the Military
Library, near Whitehall.*

Just Published.

A TREATISE on the DISCIPLINE of LIGHT CAVALRY, by Capt. L. NEVILLE, of the 13th Regiment of Light Dragoons.

In this little Treatise Rules and Regulations for the Conduct of the Riding School, with regard to Recruits and young Horses, are clearly and familiarly laid down; the different Stages of Horse Drill are marked and explained under their proper Heads, and on correct Principles; the Manceuvres, on a new and improved Plan, executed on fixed and determined points, illustrated by annexed Plates, with References to Notes explanatory of the several successive Movements necessary to their Performance. Boards 4s.

A TREATISE on the DUTY of INFANTRY OFFICERS, and the present System of BRITISH MILITARY DISCIPLINE, by THOMAS REIDE, Esq. Captain in the Loyal Essex Regiment of Fencible Infantry, 3s. 6d. sewed.

INSTRUCTIONS for young DRAGOON OFFICERS: Illustrated by a number of Copper Plates, by W. TYNDALE, Major of the First Regiment of Life Guards. The third Edition, with Additions and Improvements, 3s. 6d. boards.

A MEMOIR on the MEDICAL ARRANGEMENTS necessary to be observed in CAMPS;

The means of rendering the Clothing of Soldiers proof against Moisture; of promoting Cleanliness and Regularity, and of preventing the Introduction or Spreading of Infectious Diseases: respectfully submitted to the Consideration of his Royal Highness the DUKE of YORK, by ROBERT SOMERVILLE, Surgeon to the 1st Battalion of the Rothsay and Caithness Fencibles.

To which are prefixed—HINTS respecting the State of the CAMP at ABERDEEN, 1795; with some Observations on Encampments in general; and an Appendix on the ancient Dress of the *Scottish Highlanders*, by Sir JOHN SINCLAIR, Bt. Colonel of the Rothsay and Caithness Fencibles, 3s.

Books printed for T. EGERTON,

- 1 **M**ULLER'S Works of Fortification, Attack and Defence, Engineering, Artillery, &c.
- 2 Simes's Military Guide for Young Officers, containing Parade, and Field Duty, Regulations, Orders, Returns, Warrants, &c. 8vo. 10s. 6d.
- 3 ——— Military Course for the Government and Conduct of a Battalion, 20 copper plates, coloured, 8vo. 10s. 6d.
- 4 ——— Treatise on the Military Science; comprehending the grand Operations of War, and General Rules for conducting an Army in the Field, 4to. 15s.
- 5 ——— Regulator to form the Officer and complete the Soldier, 8vo. 6s.
- 6 ——— Instructor for Non-commission Officers and Private Men, 12mo. 2s. 6d.
- 7 Rudiments of War; comprising the Principles of Military Duty, 8vo. 6s.
- 8 Discipline for the Norfolk Militia, by Lord Townshend, &c. 52 copper plates, 4to. 12s.
- 9 Regimental Book for the Use of the Major or Adjutant, beautifully engraved, with proper Heads, fol.
- 10 Returns for Horse, Dragoons and Foot; Muster-Rolls, Attestations, Furloughs, Discharges, &c.
- 11 Miller's (Capt.) Art of Self-Defence, on copper plates, folio, 10s. 6d.
- 12 Orders relative to the Sale of Commissions on Full and Half Pay.
- 13 New Exercise by his Majesty's Order.
- 14 Recruiting Book for the Army, 2s. 6d.
- 15 New Art of War, by Capt. Anderson, 8vo. 7s. 6d.
- 16 Jones's Artificial Fireworks, 7s. 6d.
- 17 Drummer's Instructor, with English and Scotch Duty, with Beatings, Marchings, Calls, &c.
- 18 Cadet, a Military Treatise, 8vo. 5s.
- 19 Phipps's Military Discipline, with copper plates. 12mo. 4s.
- 18 General Essay on Tactics, 2 vol. 8vo. with 28 copper plates, translated from the admired *Essai Générale de Tactique* de Guibert, 2 vol. bound, 14s.
- 21 Salderu's (Gen.) Tactics, translated by Landmann, 7s. 6d.
- 22 Lochée's Field Fortification, with copper plates, 8vo. 5s.
- 23 Obrien's Naval Evolutions, with copper plates, 4to. 10s. 6d.
- 24 Military Instructions for Officers detached in the Field, copper plates, 12mo. 4s. 6d.
- 25 King of Prussia's Military Instructions to his Generals, cuts, 8vo. 5s.

at the Military Library, near Whitehall.

- 26 King of Prussia's Campaigns, 12mo. 3s.
 - 27 Dalrymple's Military Essay, cuts, 8vo. 5s
 - 28 Bell's Essay on Military First Principles, 8vo. 5s.
 - 29 Donkin's Military Collections and Remarks, 8vo. 4s.
 - 30 Cambridge's Account of the War in India, many large plates, 8vo. 6s.
 - 31 General Review, Manœuvres and Exercise, cuts, coloured, 8vo. 3s. 6d.
 - 32 Wolfe's Instructions to young Officers, 12mo. 2s. 6d.
 - 33 Elementary Principles of Tactics, many copper plates, 8vo. 6s.
 - 34 Antoni on Gunpowder, Fire Arms, and the Service of Artillery, by Captain Thompson, 10s. 6d.
 - 35 Elements of Military Arrangement, 2 vol. new edit. 7s.
 - 36 Lloyd's (General) History of the War in Germany, vol. 2. 1l. 1s.
 - 37 ————— Political and Military Rhapsody
 - 38 Cuthbertson's System for the interior Oeconomy of a Battalion, 5s.
 - 39 The Principles of Fortification for the Use of the Royal Military Academy at Woolwich, by Isaac Landmann, F. A. S. Professor of Fortification and Artillery, at the said Academy.
 - 40 Hints to the Gentlemen of the Corps of Mounted Yeomanry, with copper plates, 1s 6d.
 - 41 Paymaster's Abstracts.
 - 42 Speculative Ideas on the probable Consequences of an Invasion, 1s 6d
 - 43 Remarks on the present defective State of Fire Arms, with a Description of a newly invented Gun-Lock, by G. Bolton, Esq; 1s.
 - 44 Particular Instructions of the King of Prussia to his Officers, especially to those of the Cavalry, 3s
 - 45 Rudiments of Political Science, by Angus Macaulay, Esq; 6s.
-

Books printed for T. EGERTON.

The BIRTH and TRIUMPH of LOVE, a Poem, dedicated to HER MAJESTY, by Sir JAMES BLAND BURGESS, Bart.

The REVENGE, a Burletta; acted at Marybone Gardens, with Additional Songs. By THOMAS CHATTERTON. Never before printed.

An ATTEMPT to describe HAFOD, and the neighbouring Scenes about the Bridge over the Funack, commonly called the Devil's Bridge, in the County of Cardigan; an ancient Seat belonging to THOMAS JHONES, Esq. Member for the County of Radnor. By GEORGE CUMBERLAND.

POEMS on interesting Events in the Reign of King Edward III. written in the Year 1352. By LAURENCE MINOT, with a Preface, Dissertations, Notes, and a Glossary.

ROBINHOOD: a Collection of all the Ancient Poems, Songs and Ballads, now extant, relative to that celebrated English Outlaw; to which are prefixed HISTORICAL ANECDOTES of his Life.

TRAGOEDIARUM DELECTUS: Hercules Furens, Alceftis, Euripideæ: & Trachinæ, Sophocleæ: in Scholarum Usum: edidit & illustravit GILBERTUS WAKEFIELD, A. B.

A PICTURE of the ISLE of WIGHT, delineated upon the Spot, in the year 1793. By HENRY PENRUDDOCKE WYNDHAM, Esq.

Remarks on the DRILL HUSBANDRY, by which the superior Advantages of that Mode of Cultivation are pointed BROAD its Profits ascertained, from actual Experiments. THER, Barr. of it with the most approved Methods of HUSBANDRY. By Sir JOHN ANSTRU-

